MUNICIPAL DEPARTMENT.

MUNICIPAL

RESOLUTION

REVIEWING

THE REPORTS ON THE WORKING OF MUNICIPALITIES IN BENGAL

DURING THE YEAR

1894-95.

Calcutta:
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1895.

MUNICIPAL DEPARTMENT.

MUNICIPAL—No 4407M.

CALCUTTA, THE 11TH DECEMBER 1895.

FROM H H. RISLEY, ESQ, C I E,
Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,
HOME DEPARTMENT.

SIR,

I AM directed to submit, for the information of the Government of India, the accompanying copy of a Resolution recorded by the Lieutenant-Governor on the working of Municipalities in Bengal during the year 1893-94, together with Statistical Tables Nos. I, II and III, prescribed under Home Department Resolutions No. 1 $\frac{\text{Mucpl}}{53\text{-}61}$, dated 31st May 1890, and No. $\frac{1\ \text{Mucpl.}}{68\ 79}$, dated 23rd July 1891. Table No. IV is blank as no octroi duties are levied in Bengal.

2. In accordance with the orders of the Government of India, contained in Mr. Lyall's letter No. 32, dated the 19th April 1894, the balances of the several Municipalities have been verified by the Accounts Department, there being a difference in one case only, which the Municipality concerned has been requested to rectify. As only a banking account is kept at the treasury in the case of Municipalities, and no detailed accounts are submitted by them to the Accountant-General, that officer has been able to certify to the correctness of only the total amount paid into and drawn from the treasury on account of each Municipality, and not of the details of receipts and expenditure in each case.

3. The report on the working of the Calcutta Municipality has already been submitted to the Government of India, with the Lieutenant-Governor's Resolution thereon.

I have the honour to be,
SIR,
Your most obedient servant,

H. H. RISLEY,
Secretary to the Government of Bengal.

MUNICIPAL DEPARTMENT

MUNICIPAL

CALCUTTA, THE 9TH DECEMBER 1895

RESOLUTION.—No. 4387M.

READ—

The Reports from the several Commissioners of Divisions on the working of Municipalities in the Lower Provinces of Bengal (except Calcutta) during the year 1894-95.

Read again—

The Resolution reviewing the Divisional Commissioners' reports on the working of Municipalities during the year 1893-94

THE following Resolution reviews the reports submitted by Commissioners of Divisions on the working of Municipalities in Bengal during the year ending on the 31st March 1895. Five of the reports were sent in punctually, those from Dacca and Rajshahi were a few days late, the Presidency report was three weeks and the Burdwan report about five weeks behind time. The Commissioner of the last-named Division explains that this was due mainly to the failure of the important Municipalities of Howrah and Hooghly to submit their reports in proper time. The Government of India attach much importance to the punctual submission of the Provincial Resolution, and the Lieutenant-Governor desires that District Officers will endeavour in future to induce the Municipalities in their districts to send in their reports in good time

2. *Number of Municipalities, Population and Rate-payers.*—The number of Municipalities—146—remained unchanged The table in Appendix A shows the date of establishment of each Municipality, the population within municipal limits, and the number of rate-payers in each. The population under municipal administration according to the Census of 1891 – no allowance being made for subsequent increase—was 2,725,434, against 2,727,620 in the previous year, the small decrease being due to the re-adjustment of the boundaries of certain Municipalities in the Patna Division.

3. The number of rate-payers was 459,750, or 4,210 less than in 1893-94, and their percentage to the total municipal population 16·8, against 17·0 in the previous year The decrease occurred in the Burdwan, Presidency, Patna, and Bhagalpur Divisions, and appears to have been mainly due to the system, which was prescribed last year, of counting actual rate-payers and not holdings. In Cuttack the number increased by 1,404, owing to the practice in former years of treating as rate-payers only persons who paid house-tax. The intructions given last year seem on the whole to have been complied with, and the statistics of rate-payers, having now been corrected and compiled on a uniform principle, will in future years be some test of the activity of Municipal Commissioners in revising their lists of assessees.

4. *Results of elections held during the year.*—General elections were held in the Municipality of Hazaribagh and in Kharar, in the district of Midnapore. Elections were also held in two wards of the Darbhanga Municipality owing to certain irregularities in the general elections held towards the close of the

previous year, with the result that the same gentlemen who were returned at the previous election were re-elected without a contest. Both at Hazaribagh and Kharar only one ward election was contested, the percentage of voters who attended being 43·2 and 12·3 per cent., respectively, of the number entitled to vote. There were in all 50 bye-elections, of which only 12 were contested; the percentage of attendance of voters in the contested cases varied from 52·7 at North Dum-Dum to 4·6 at Baduria, both in the 24-Parganas district. Only in five instances did the electors fail to choose a Commissioner, and in two cases the full number of Commissioners was not elected. This was due to the omission to nominate candidates within the prescribed time. The vacancies were filled by appointment under section 16 of the Act. Great interest appears to have been displayed in the bye-elections held in the Municipalities of North Dum-Dum, Raniganj, Santipur, and Darbhanga.

5. *Constitution of Committees.*—The following table shows for each Division how the Municipal Committees were constituted, and compares the percentages of the total figures for each class with those of the previous year:—

Name of Division	Number of Members.				Race		Occupation or profession								
	Ex-officio	Nominated	Elected.	Total	Europeans.	Natives.	Government servants.	Zamindars and landholders.	Pleaders and mukhtears.	Planters.	Merchants, traders and money-lenders.	School-masters (other than Government employés)	Medical practitioners	Government pensioners.	Unspecified.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Burdwan	2	140	224	366	27	339	56	78	80	1	50	24	29	10	29
Presidency		227	336	563	18	545	86	178	73		72	32	30	34	58
Rajshahi		87	98	185	41	144	41	30	49	9	17	2	13	5	19
Dacca		114	112	226	8	218	36	48	70		17	12	8	4	31
Chittagong	1	32	40	73	8	65	16	12	24		8	3		1	9
Patna	...	176	193	369	45	324	60	116	93	2	45	6	8	2	37
Bhagalpur	...	74	94	168	23	145	26	38	30	2	17	2	4	6	43
Orissa		41	34	75	5	70	23	14	25		2	3		3	5
Chota Nagpur		75	40	115	19	96	28	14	35		15	3	1	4	15
Total	3	966	1,171	2,140	194	1,946	372	528	479	14	252	87	93	69	246
Percentage on total	1	45 1	54 7		9 0	90 9	17 3	24 6	22 3	6	11 7	4 6	4 3	3 2	11 4
Ditto for 1893-94		45 2	54 7		9 0	90 9	16 8	24 3	22 8	6	11 3	5 1	3 9	3·1	11 7

For the Province as a whole the composition of the Commtees is unaltered. Looking to Divisional figures, however, in Burdwan the proportion of medical practitioners rose from 3·2 to 7·9 per cent., and that of school-masters (other than Government servants) fell from 11·7 to 7·9 per cent. In the Presidency there was an increase in the representation of Government servants (1·6), and merchants, traders and money-lenders (2·8), most of the other heads showing a decrease. In Chittagong the proportion of members of the trading class fell from 15·1 to 10·9, while the number of seats held by Government servants and the unspecified rose to a corresponding extent. In the Patna Division the representation of the landed interests increased by 2·5 per cent., and that of the legal profession fell off from 27·0 to 25·2 per cent. In the Orissa Division the number of zamindars and landlords serving as Municipal Commissioners rose from 9 to 14, whilst that of Government servants fell off from 26 to 23. Lawyers held most seats in Chota Nagpur (30·4 per cent.), Orissa (33·3), Chittagong (32·9) and Dacca (31·0), and fewest in the Presidency Division (12·9); the landed interest was most largely represented in the Presidency (31·6) and Patna (31·4); and the trading element was strongest in Burdwan (16·1), Chota Nagpur (13·0), Presidency (12·7), and Patna (12·1), and weakest in Orissa (2·6).

6. *Attendance at meetings.*—The results of the year show an improvement both as to the number of meetings and the attendance of the Commissioners at them. There were in all 2,663 meetings held during the year against 2,359 in 1893-94. Of these, 225 meetings, or 8·4 per cent., were unsuccessful or adjourned, as against 206, or 8·7 per cent., in the previous year. The Sherpur Municipality in the Mymensingh district held the largest number of meetings, viz. 42, of which 8 had to be adjourned; Cossipur-Chitpur comes next with

39, which were all successful. In 1893-94 twenty-five Municipalities held more than 20 meetings, and 24 had less than 12 meetings; but during the year under review 48 Municipal Boards met more than 20 times, and only 12 failed to hold at least one meeting a month. Conspicuous among the latter are the important townships of Gaya (population 80,383), Darbhanga (population 73,561), and Jamalpur in Monghyr (population 18,089). Although there is an element of truth in the remark of the Commissioner of the Rajshahi Division that the disposition on the part of Municipal Commissioners to hold frequent and crowded meetings by no means indicates a corresponding energy in actual work, still on the whole experience tends to show that the holding of meetings with reasonable frequency is the best, if not the only means of keeping up an active interest in municipal business; and in any case the statutory provision requiring the Commissioners to meet at least every month ought not to be disregarded. In future the reasons for not meeting monthly should be fully explained. The Commissioners of Muzaffarpur, Purnea, Rangpur and Hazaribagh also held a comparatively small number of meetings. The smallest number of meetings were held in Jagdispur (7), Jhalda (5), and Chanduria (4). Of these, the Municipality of Jhalda has been abolished with effect from 1st April 1895, and a proposal to abolish the last-named Municipality is also under the consideration of Government.

7. In 96 towns, as against 93 in 1893-94, more than one-half the number of Commissioners on the average attended each meeting. The highest percentage of attendance was 80·0 at Rajpur, where the Commissioners held 20 successful meetings, while Cossipore-Chitpur stands second with a percentage of 77·6 at 39 meetings, all of which were successful. In three towns less than one-third of the Commissioners attended the meetings; but among these were the important Municipalities of Patna and Darbhanga and the small town of Baduria in the 24-Parganas. Patna shows the worst results in the Province in this respect, the attendance falling as low as 13·6 at 16 meetings, while Darbhanga shows a percentage of 27·2 at 10 meetings.

8. *Ward Committees.*—There were Ward Committees in 20 towns, against 24 of the previous year, and the weight of opinion seems on the whole to be adverse to them. The difficulty is to arrive at a suitable division of duties between them and the main body of Commissioners. If large powers are given to the Ward Committees they are apt to absorb the functions of the Municipal Executive and to act independently where uniformity should be aimed at, while on the other hand if the duties entrusted to them are trivial they lose interest in their work, and do nothing. The Lieutenant-Governor is disposed to think that the best results are likely to be attained by a combination of the two possible alternatives referred to in last year's Resolution. The Ward Commissioners might be placed in general executive charge of the wards for which they are elected, and at the same time Sub-Committees might be formed for the purpose of dealing with specific subjects, such as finance, dispensaries, schools, markets, sanitation, and the like. Where the Commissioners take a real interest in their work this system would ensure that all questions would be fully discussed from several points of view, would promote uniformity of administration in the various wards, and assist the general body of Commissioners in arriving at a decision on questions referred to them in meeting. The system of placing Commissioners in charge of the wards which they represent was in force in 39 towns, and is reported to have worked satisfactorily in many places. The policy adopted at Ranchi was to divide the town into as many blocks as there are Commissioners, both elected and appointed, each block being placed in charge of a Commissioner for the purpose of inspection. At Nator the Municipal Commissioners were put in executive charge of the works done in their respective wards, and all bills for works had to be certified by the supervising Commissioner before any payment was made. In the Burdwan Division sub-committees were formed during the year in thirteen Municipalities for working out the details of important questions before their submission to special or general meetings for final decision. The Commissioner thinks that this practice greatly conduces to the despatch of business. In the Purulia Municipality there were six standing sub-committees, which are reported to have given much assistance to the Chairman and Vice-Chairman, and three similar sub-committees were formed in Chaibassa.

9. *Assessments and Taxation.*—The rate on holdings was in force in thirty-five towns, and a tax on persons, according to their circumstances and property, was levied in the remainder, Government property being assessed to the rate on holdings. In 21 towns the tax on holdings was assessed at the maximum rate allowed by the law; the names of the remaining 14 towns and the rate at which the tax was levied in them are shown in the margin. The maximum for Howrah and Patna was raised from 7½ to 10 per cent., under Bengal Act IV of 1894, which came into force in August 1894, and no steps have as yet been taken to enhance the rate. Two places—Krishnaghar and Monghyr—have raised the rate to 7½ per cent. since the close of the year, in order to carry out drainage schemes, and the Lieutenant-Governor trusts that all the towns shown in the table will follow this good example if they need an increase of income to enable them to carry out similar useful projects. Dacca and Bhagalpur are in urgent need of money for the extension of their water-works, and the Commissioners of the former town have recently been informed that their application to consolidate their existing loans and to incur a fresh loan will not be favourably considered until the rate of taxation is raised to the maximum of 10 per cent., as it is unreasonable that a Municipality, which escapes a water-rate, whilst it enjoys the benefits of a supply of filtered water, should not levy house-tax at the maximum rate, so as to meet the charges for maintenance and interest on loans. The tax on persons, which is in force in 111 municipalities, was levied at rates varying from ¼ per cent. on the estimated income of the assessee, as in the Ghatal Municipality, to 2 per cent. at Sonamukhi. In some places there is no fixed rate, the assessment being fixed arbitrarily in each case.

Name of Municipality.	Rate of tax Rs.	Name of Municipality	Rate of tax. Rs
Hooghly and Chinsura	6¼	Narayanganj	6¾
Howrah . .	7½*	Patna	7½*
Krishnagar .	6	Monghyr	6¼
Ranaghat	6¼	Jamalpur	7
Santipur	6¾	Bhagalpur ..	7
Darjeeling	6*	Purnea	6
Dacca .	8*	Sahibganj .	5

* The legal maximum in these places is 10 per cent on the annual value of holdings, and for the rest of the municipalities in the province it is 7½ per cent

10. The incidence of taxation per head of municipal population varied between Rs. 4-6-7 in the Darjeeling Municipality and 2 annas 11 pies in the small Municipality of Ramjibanpur in the Midnapore district. The average for the whole Province (excluding Calcutta) rose from 12 annas 9 pies in the previous year to 13 annas and 7 pies. In 31 towns, as against 28 in the previous year, the incidence of taxation exceeded one rupee. All of these are in Bengal Proper, whilst in the Divisions of Patna, Bhagalpur, Orissa and Chota Nagpur not a single town attains to this standard of taxation. On the other hand, in the Rajshahi Division, which has the highest average incidence in Bengal, taxation is nowhere less than one rupee a head, except in Rangpur, where the rate is ten annas and ten pies. In 62 towns, as against 68 in the previous year, the incidence of taxation was less than 8 annas per head. The following important towns, which form the head-quarters of districts, continue to be lightly taxed.—

Name of Municipality	Incidence of taxation 1893-94. As.	P.	1894-95 As.	P	Name of Municipality.	Incidence of taxation. 1893-94. As.	P	1894-95. As	P.
Bankura .	6	10	7	3	Balasore ...	8	6	9	5
Gaya ...	9	6	9	10	Hazaribagh ..	5	5	5	1
Arrah ...	7	0	7	2	Ranchi ...	9	2	8	7
Darbhanga ...	5	8	5	3	Daltonganj ...	6	1	6	1
Chapra . .	7	5	7	3	Purulia ...	9	4	12	3
Motihari ...	8	0	8	0	Chaibassa ...	6	7	6	2
Puri ...	13	8	12	8					

There was a satisfactory increase in taxation in the Municipalities of Muzaffarpur, Monghyr and Purulia.

11. The incidence of taxation, low as it is generally, would be further reduced if the large amount of taxes paid by Government on State buildings were excluded

from the calculations. The following interesting figures, collected by the Commissioner of Dacca, show what a large proportion of the income from taxation in some of the municipalities in his Division is derived from the State :—

Name of Municipality.	Population	Taxation of all kinds	Taxes paid by Government for State buildings.	Percentage of assessment of tax on Government buildings to total taxation (column 4 on column 3).
1	2	3	4	5
		Rs.	Rs	
Dacca .	82,321	1,12,915	5,675	5 0
Naraingani	17,715	38,843	1,923	4 9
Nasirabad . ..	11,555	26,722	4,002	14 9
Netrokona .	9,821	3,345	171	5 0
Tangail ...	17,973	5,500	536	9 7
Faridpur	10,774	9,853	1,829	18 5
Madaripur .	13,772	7,562	658	8 7
Barisal .	15,482	21,899	4,119	18 8
Pirojpur . .	12,246	5,273	355	6 7
Patuakhali .	4,885	2,337	185	7 9
Total for all Municipalities	255,026	2,62,646	19,878	7 5

The Lieutenant-Governor fully agrees with the following remarks of the Commissioner of Dacca on the state of things disclosed by the above statistics .—

"That on the whole Government pays 7 5 per cent of these taxes rising in Barisal to 18 8 per cent , is the most striking feature of municipal administration in this Division In Nasirabad, Faridpur, and Barisal the general tax-payer contributes rather more than he can afford towards Municipal Government, especially when it is remembered that, if he be a native of the district, he also contributes something through the District Board "

The Commissioner of Patna raises the further point that the incidence of taxation, as now calculated on sub-columns 5 to 12 of Statement II, exaggerates the burden borne in so far as it includes the income derived from both on ferries, water-rate and conservancy, and suggests that a column should be added to show separately the incidence of the house and personal taxes which would represent more truly what the residents in towns contribute to the cost of municipal administration generally, as distinguished from payments for special services such as water-supply and the cleansing of latrines.

12. General or partial revisions of assessment came into force in 69 towns, and resulted in an increase of income in all but 12 cases. The best financial results were obtained in the towns mentioned in the margin. In the town of Bihar, in the Patna district, a revision made by a paid assessor, which came into force on the 1st April, added Rs. 3,291 to the tax on persons and Rs. 3,000 to the latrine tax. The largest decrease was in Midnapore (Rs. 1,041) and Revelganj (Rs. 492). The reason assigned for the decrease in Midnapore is that about 572 dilapidated holdings, which had been assessed before, were struck off the list of holdings at the present

Name of town	Amount of increase Rs.
Ghatal ..	1,041
Kharar ...	501
Debhatta . .	682
Darjeeling	5,230
Jamalpur (Mymensingh)	1,614
Madanpur	945
Patna .	8,918
Tikari	867
Siwan ..	596
Muzaffarpur ...	6,102
Sitamarhi .	1,253
Monghyr	2,064
Balasore ...	1,100

assessment, which was made by the Commissioners themselves. At Revelganj the decrease was mainly due to the destruction of several *golas* in the town by fire.

The Commissioner of the Patna Division found, on inspecting the Chapra Municipality in December 1894, that the municipal finances were in a hopeless condition; the cash balance at the time was only Rs. 148, whilst the total amount of the unpaid bills was Rs. 11,206, of which nearly Rs. 4,000 were due on account of the year 1893-94. The Commissioners proposed to meet the deficit by borrowing Rs. 8,000, and by curtailing expenditure on road-watering, lighting and salaries. Mr. Forbes disapproved of the proposal and, being of opinion that the town was much under-assessed, and that the results of the revision that had been effected were quite inadequate, suggested the employment of a salaried assessor to revise the assessment of the town with the object of increasing taxation and restoring the credit of the Municipality. The Commissioners declined to act upon this advice, and the matter being then laid before Government, the Lieutenant-Governor was constrained to issue an order under Section 111A of the amended Municipal Act, calling upon the Commissioners to revise the assessment. A salaried assessor has since been appointed, and it will depend upon the results of his assessment and upon the manner in which it is dealt with by the Municipal Commissioners whether any and what further action is taken by Government to restore order in the affairs of this Municipality.

13. *Demands, collections, remissions and outstandings on account of taxes.*— Under these heads the following statement compares the totals for the three years 1892-93, 1893-94 and 1894-95 —

Year	Demand			Collections						Remissions				
	Arrear	Current	Total	Arrear	Current	Total	Percentage of column 5 on column 2	Percentage of column 6 on column 3	Percentage of column 7 on column 4	Arrear	Current	Total	Percentage of column 13 on column 4	Outstanding balance
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs	Rs	Rs	Rs	Rs	Rs				Rs	Rs	Rs		Rs
1892-93	4,21,006	22,54,676	26,73,682	2,65,052	18,60,231	21,25,283	62·9	82·5	79·4	65,910	56,840	1,22,750	4·5	4,25,643
1893-94	4,27,689	22,81,279	27,08,968	2,43,143	18,60,629	21,03,772	56·8	81·5	77·6	59,612	50,372	1,18,984	4·3	4,80,212
1894-95	4,93,558	23,71,593	28,65,151	2,74,419	19,70,277	22,50,696	55·6	83·3	78·5	96,983	58,144	1,55,127	5·4	4,59,328

Along with an increase in the total demand there has been an improvement of about two per cent. in the collection of the current demand, whilst the collection of arrears has fallen off by 1·2 per cent. as compared with the previous year, and 7·3 per cent. as compared with the results of the year 1892-93. The outstanding balance is smaller than in the previous year, but this is due mainly to the enormous remissions allowed during the year, which in the case of arrears demands were as high as 19·6 per cent. of the demand, against 13·9 per cent. in the previous year.

14. The table below shows the percentages of collection attained by the municipalities in each Division as compared with the previous year —

Percentage of total collections on total demand	Number of Municipalities																			
	Burdwan		Presidency		Rajshahi		Dacca		Chittagong		Patna.		Bhagalpur		Orissa.		Chota Nagpur.		Total	
	1893-94.	1894-95	1893 94	1894-95	1893-94	1894-95	1893-94	1894-95	1893-94.	1894-95.	1893-94.	1894-95	1893 94	1894 95	1893 94	1894-95.	1893 94	1894-95	1893-94	1894 95
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
From 90 to 99·9 per cent	11	8	7	7	5	8	9	9	2	3	17	15	4	5	2	2	1	1	58	58
,, 80 to 89 ,,	4	6	8	5	5	2	5	8	1	2	5	6	5	3	1	3	6	4	40	39
,, 70 to 79 ,,	5	4	10	14			3		2	.	3	4		2	2		1	3	27	27
,, 60 to 69 ,,	2	3	7	10	1	1	..	.	...		.	..	1	1		.	...	1	10	16
,, 50 to 59 ,,	3	4	4		..	..		...	.	...	..	.	1		...	.	1	.	9	4
,, 40 to 49 ,,	1	1	1	1			.	...		.	..				..	.			2	2
Total number of Municipalities.	26	26	37	37	11	11	17	17	5	5	25	25	11	11	5	5	9	9	146	146

The Dacca, Chittagong, Orissa and Rajshahi Divisions have the best results all round, and show a creditable advance on last year's collections. All the municipalities in those Divisions collected over 80 per cent. of their demands, except Rangpur, where the collections were only 64·7 per cent. of the demand. Patna and Rajshahi have the bulk of their municipalities in the first group. In the important Divisions of Burdwan and the Presidency the results are again bad. Bhadreswar in the former and Maniktala in the latter Division are placed in the lowest group of all. The latter town collected only 45·5 per cent. of its total demand of Rs. 1,00,895 or 64·3 per cent. of its current demand of Rs. 50,897, and the Commissioner rightly remarks that the Deputy Magistrate of Sealdah, Babu Shamadhub Roy, who has been Chairman since the end of 1892, ought to have set a better example of methodical and business like administration. On the general question of securing punctual collection of municipal dues, the following remarks of the Commissioner of Chota Nagpur go to the root of the matter and indicate the course of action which all municipalities should endeavour to adopt :—

"It appears to me that in the majority of the municipalities in which the collections are unsatisfactory, no attempt is made to strictly enforce the provisions of sections 118 and 121 of the Municipal Act. If the Commissioners have the bills and notices of demand written out in advance and served as soon as each quarter begins instead of allowing the collecting establishment to wait until the quarter is well advanced and impose penalties on all defaulters who choose not to pay the tax due by them within the time allowed, there can possibly be no accumulation of arrears. Once introduce the system of issuing bills and notices in the beginning of every quarter and proceed against all defaulters according to law, the collections cannot fail to be kept up to the mark, and will tend in time to become automatic."

15. In 30 towns more than 95 per cent. of the demands was collected during the year, and among them the results of the 11 municipalities named in the margin show what can be done by careful administration. In all these places the collections exceed 98 per cent, whilst in eight of them there was no arrear at the close of the year, the remissions in every case being less than 1 per cent., except at Roserah, where these amounted to 1 4 per cent. The Lieutenant-Governor congratulates these municipalities on their successful management and specially commends the Commissioners of the large town of Gaya, where, with a small remission of Rs. 41, no arrear was left out of a total demand of Rs. 49,106.

	Percentage of collections		Percentage of collections.
Gaya	99 9	Kendrapara	99 1
Jagadispur	99 7	Cox's Bazar ...	99 2
Naraingani	99 4	Nalchiti	99 0
Deoghur	99 3	Tikari ..	98 7
Sonamukhi	99 2	Tamluk ..	98 7
		Roserah	98 5

16. The average percentage of remissions for the whole Province has risen from 4 3 in 1893-94 to 5·4, the increase being shared by five Divisions, the percentage being highest in the Presidency Division, where it rose from 6·1 to 9·9. There was a reduction in the remaining four Divisions, viz, Rajshahi, Patna, Orissa, and Chota Nagpur. Remissions exceeding 10 per cent. on demand were granted in the following 11 municipalities.—

Name of Municipality.	Percentage of remissions on total demands.	Percentage of outstanding balance on total demands
Midnapore ...	12·3	18 3
Maniktala ...	29 8	24 5
Baranagar ...	10 1	12 0
South Suburban ..	11·09	25 3
South Dum-Dum ...	12 6	19 9
North ditto ...	17 4	17 2
Naihati ..	10·2	19 6
Santipur ...	14·5	22 6
Nadia ..	28·08	9 6
Jamalpur (Mymensingh) ..	11·1	...
English Bazar	22 6	14·1

The above figures point to the danger of a tendency to reduce large outstanding balances by wholesale remissions. Much of what was written off during the year would probably have been realised had prompt measures been taken in proper time. Municipal incomes everywhere are made up of a large number of petty sums collected from a population which comprises

a large number of poor people. Delay in collecting necessarily results in the accumulation of irrecoverable arrears, and for this reason the law makes municipal dues payable at the beginning of the quarter to which they relate and provides an effective procedure for realising them. The whole question is one of method and administration; and where the collections are bad, the fault rests with the Chairman and Vice-Chairman, who have either failed to work out, or to carry into effect, an effective system of serving bills and notices of demand, and to compel their subordinates to carry out orders with regularity and despatch and above all to account for their collections at the shortest possible intervals, if not every day.

17. *Fresh imposts levied during the year.*—In the Municipalities of Baranagar and Maniktala, in the 24-Parganas, fees were levied for the first time, under section 263 of the Bengal Municipal Act, from milkmen, cartmen, livery stable-keepers and keepers of hackney carriages, &c. The house-service tax under Part IX of the Bengal Municipal Act was imposed in parts of Maniktala, Kushtia and Kumarkhali. A water-rate was introduced at Nasirabad and Arrah, and the tax on vehicles and animals was levied in Hajipur.

18. *Income and expenditure.*—The following table shows separately for each Division the opening and closing balances, the income and the expenditure of its municipalities, during 1893-94 and 1894-95 —

Name of Division	Opening balance		Income during the year		Total fund available for expenditure		Total expenditure		Closing balance.	
	1893-94	1894-95	1893-94	1894-95	1893-94	1894-95	1893-94	1894-95	1893-94	1894-95
1	2	3	4	5	6	7	8	9	10	11
	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Burdwan	72,163	39,406	7,40,319	12,61,306	8,12,482	13,00,772	7,71,766	12,55,494	40,716	45,278
Presidency	1,17,587	1,73,459	6,24,935	6,52,361	7,42,522	8,05,820	5,67,785	6,86,084	1,74,737	1,19,736
Rajshahi	40,340	39,199	3,16,076	4,05,889	3,56,416	4,45,028	3,26,275	3,56,493	39,141	88,535
Dacca	36,190	25,016	3,54,684	3,45,252	3,90,883	3,74,168	3,64,963	3,46,989	25,920	27,179
Chittagong	9,909	50,806	1,18,199	83,000	1,28,108	1,33,806	77,202	1,14,785	50,906	19,021
Patna	73,562	1,15,831	7,71,864	9,04,446	8,45,426	10,20,279	7,29,009	8,76,560	1,15,817	1,43,719
Bhagalpur	31,170	40,008	2,10,259	2,32,373	2,41,429	2,72,381	2,01,421	2,46,043	40,008	26,338
Orissa	5,387	7,156	1,12,372	1,11,097	1,17,759	1,18,253	1,10,603	1,14,190	7,156	4,063
Chota Nagpur	21,602	17,252	66,447	66,621	88,049	83,873	70,740	71,073	17,309	12,800
Total	4,16,919	5,09,035	33,15,155	40,45,345	37,32,074	45,54,380	32,20,364	40,67,711	5,11,710	4,86,669

There was a satisfactory increase both in income and expenditure. The differences which appear in all Divisions, except Bhagalpur and Orissa, between the closing balance of 1893-94 and the opening balance of 1894-95, are due to the readjustment of the accounts of certain municipalities after their balances had been verified by the Accountant-General. In Ghatal the Municipal Commissioners invested a sum of Rs. 1,000 in Government securities, but continued to include it in the balance at credit of the municipality. This has now been rectified.

19. The closing balances were again often unduly large, and sometimes exceeded 50 per cent of the year's income. In some cases reasons are assigned, such as that funds were being set apart for the execution of projects of drainage or water-supply: that loans had been received from Government and not yet spent; or that works had been undertaken and not completed within the year. The reports show that the Commissioners of Divisions are attending to the subject, and orders should be passed in each case when the annual estimates are submitted for consideration. In some cases the municipalities erred on the other side: and so far exhausted their balances that they were unable to pay their establishment and meet other current expenses during the month of April 1895. Prominent among these are the following cases:—

Name of Municipality	Total income of year	Closing balance.	Name of Municipality	Total income of year	Closing balance.
	Rs	Rs		Rs	Rs.
Raniganj ..	16,845	207	Sherpur (Mymensingh) .	7,600	26
Ghatal .	6,603	86	Daudnagar	4,218	1
Hooghly and Chinsura	46,112	—153	Chapra	36,359	81
Jahanabad	4,931	31	Motihari	16,700	131
Rajpur	7,063	38	English Bazar ..	14,688	5
South Barrackpore	17,187	80	Balasore	16,131	84
Kumarkhali .	5,390	13	Ranchi ...	17,968	187
Rangpur .. .	31,071	32	Lohardaga	3,612	27

The question of what minimum balance should be maintained in each municipality is separately under consideration, and Government is in correspondence with the Commissioners of Divisions on the subject.

INCOME.

20. The table in paragraph 18 shows a total increase in the income of municipalties in Bengal of Rs. 7,30,190. The increase under the debt and suspense heads amounted to Rs. 6,33,447, against Rs. 2,39,589 in the previous year; and the net increase in the income available for expenditure may therefore be taken at Rs. 96,743.

21. The following table shows the revenue derived from taxation proper in each Division in 1894-95 and in each of the four preceding years:—

Year.	Names of Divisions									
	Burdwan	Presidency	Rajshahi.	Dacca.	Chittagong	Patna.	Bhagalpur	Orissa.	Chota Nagpur	Total
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs
1890-91	5,43,474	4,19,602	1,76,072	2,10,760	49,737	3,56 430	1,29,983	67,704	38 189	19,91,960
1891-92	5,43,855	4,56,946	1,75,379	2,29,153	55,298	3,83,542	1,45 241	65 911	40,797	20,96,162
1892-93	5,88,357	4,36,448	2,03,504	2,39 193	51,109	3,81,908	1,59,245	76,310	38 965	21 75,359
1893-94 . ..	5,71,792	4 48,654	2,04,781	2,42,967	50 206	3,92,136	1,52,909	82 010	39,445	21,79,901
1894-95	5,84,253	4,74,507	2,12,913	2,62,646	56,418	4,27,627	1,71,872	82,479	40,825	23,13,485
Increase since 1890-91.	40,779	54,905	36,741	51,886	6,681	71,188	41,889	14,775	2,636	3,21,525
Percentage of increase	7 5	13 0	20 8	24 6	13 4	19 9	32 2	21 8	6 9	16 1

22. The total income from taxation during 1894-95 shows an increase of Rs. 1,33,584, or 6·12 per cent, over that of the previous year, as against an increase of ·2 per cent. in 1893-94 over that of 1892-93. The increase occurred in all Divisions, and was largest in the Presidency and Patna, where it came to Rs. 30,853 and Rs. 35,491 respectively.

23. The statement in Appendix E compares the details of income under each head separately for each Division during the years 1893-94 and 1894-95, and the following figures give the difference between the receipts of the two years for the whole Province:—

Heads of Revenue.	Total receipts (1894 95)	Comparison with 1893 94		
		Increase.	Decrease.	Percentage of variation
1	2	3	4	5
1. Municipal rates and taxes—	Rs	Rs	Rs.	
(a) Tax on houses and lands ...	8,16,912	30,149	...	3 8
(b) „ on animals and vehicles	1,88,265	2,355	...	1 2
(c) „ on professions and trades	36,317	6,654	...	22 4
(d) Tolls on roads and at ferries	1,38,887	17,540	...	14 4
(e) Water-rate	44,920	9,860	...	28 1
(f) Lighting-rate	34,998	...	772	2 1
(g) Conservancy (including scavenging and latrine rates).	4,50,747	32,726	...	7 8
(h) Tax on persons according to circumstances and property.	5,89,379	31,156	...	5 5
(i) Miscellaneous (penalties, &c.)	13,060	...	584	4·2
2. Realizations under special Acts ...	1,01,470	...	6,945	6 4
3. Revenue derived from municipal property and powers apart from taxation.	2,98,145	24,587	...	8 9
4. Grants and contributions (for general and special purposes).	1,22,928	...	54,745	30 8
5. Miscellaneous	61,547	4,762	...	8 3
6. Extraordinary and debt—				
(a) Sale proceeds of Government securities and withdrawals from Savings Bank.	8,859	7,790	...	728 7
(b) Loans	8,55,000	5,57,000	...	186 9
(c) Realisations of sinking fund for repayment of loans	8,310	1,186	...	16 6
(d) Advances	1,57,567	39,799	...	33 7
(e) Deposits	1,18,034	27,672	. .	30 6
Total ...	40,45,345	7,93,236	63,046	22 0
Net increase	...	7,30,190	..	...

24. *Rate on the value of holdings.*—This tax yielded a revenue of Rs. 8,16,912, being Rs. 30,149, or 3·8 per cent., more than in the previous year. The increase was shared by all Divisions, except Burdwan and Chittagong, where the receipts fell off, and Chota Nagpur, where the rate on holdings is not in force. In the Burdwan Division there was a heavy decrease of Rs. 9,982 in Howrah, due entirely to lax supervision on the part of the Secretary and the tax daroga. The former has retired from the service of the municipality, and the latter has been compelled to resign. In the Presidency Division, Maniktala had the large increase of Rs. 5,399 owing to the introduction of the contract system of collecting. For the short collections in Santipur, the inadequate excuse is given that collection work was stopped when the accounts were under audit towards the close of the year. In the Rajshahi Division there was an increase in the Darjeeling Municipality, caused by a general revision of the assessment. Dacca and Narainganj are said to have made better collections and to have assessed new holdings. In Patna there was an increase of Rs. 14,064, owing partly to the collection of arrears and partly to revision of assessment. In the Bhagalpur Division the increase was due to the revision of assessment in Monghyr, to the increase in the number of holdings in Jamalpur, and to better collection of arrears at Bhagalpur, Purnea, and Sahibganj. The latter cause also explains the increase of Rs. 1,329 in Cuttack.

25. *Tax on Animals and Vehicles.*—The receipts from this source rose in the Chittagong, Bhagalpur, Orissa, and Chota Nagpur Divisions. In the remaining Divisions there was a slight falling off. In the Presidency Division the heaviest decrease was in Lalbagh (Rs. 1,167), of which no explanation has been given. The decrease in Baranagar and Naihati is reported to be due to the new section 147A. of the amended Municipal Act restricting the levy of fees to one municipality, and in Santipur, to the non-payment of the fees during the year by a person to whom they had been irregularly farmed out. The farming of fees for cart registration is open to serious objections, and has been rightly stopped by the Commissioner. The decrease in the Satkhira Municipality is ascribed to the fact that cart-owners are avoiding registration by taking advantage of the obscurity of the words "habitually used" in section 142 of the Act. This question has recently been before the High Court in connection with a case which arose in the small Municipality of Chanduria. A cart owner was prosecuted under section 146 of the Municipal Act for not registering his cart under section 142. It was admitted that he lived and kept his cart outside the Municipality, and used it inside the Municipality twice a week throughout the year. The Deputy Magistrate who tried the case held that the cart had not been habitually used in Chanduria within the meaning of section 142, and therefore acquitted the accused. Against this decision an appeal was ordered by Government with the object of obtaining an authoritative interpretation of the word "habitually," regarding which there has been much difference of opinion. The Hon'ble Judges decided that although the word was not capable of being exactly defined as a matter of law, still it denoted some degree of frequency, and, in order that a cart may be said to be used habituully within the limits of a Municipality, it must be used within those limits oftener than not. They therefore upheld the judgment of the Lower Court. The decision, which has been circulated for the information of all Municipalities, will probably lead to a substantial decrease in the income from fees for cart registration.

26. *Tax on professions and trades.*—All Divisions, except Orissa, show an increase under this head, the largest amount being in the Dacca Division, where it rose from Rs. 1,913 during 1893-94 to Rs. 4,059 during the year under review. In the Dacca Division this tax was levied for the first time during the year at Faridpur, Madaripur, Barisal and Jhalokati.

27. *Tolls on ferries.*—There are no tolls on roads in the Province, nor do ferries exist in any of the municipalities of the Chota Nagpur Division. In other Divisions the income from ferry tolls shows an increase, the largest being in the Patna Municipality (Rs. 8,757), which was due to more favourable settlements. The re-opening of the ferry over the Gandak, consequent on the collapse of the Victoria Bridge, caused an increase of revenue at Muzaffarpur. In the Presidency Division the income has decreased by a net sum of Rs. 1,337, owing chiefly to the reduction of income from the Jiaganj ferry in the Lalbagh Municipality, on account of the action of the East Indian

Railway Company. It is reported that an arrangement with the Railway Company is under consideration.

28. *Water-rate.*—This rate was levied for the first time in the Nasirabad and Arrah Municipalities. In the former the total receipts amounted to Rs. 5,424, and in the latter only to Rs. 71, as the tax was introduced shortly before the close of the year. The only other municipalities where the tax is in force are Burdwan, Darjeeling and Bhagalpur, and in these places there was an increase of income, due to revision of assessment and better collections.

29. *Lighting-rate.*—This rate was levied only in the Howrah Municipality. The collections of 1893-94 were lower than those of 1892-93 by Rs. 678, and in the year under report there was a further decrease of Rs. 772. The falling off is attributed partly to large remissions for vacant holdings and to an inconvenient arrangement for collecting the rate, which is now being altered.

30. *Conservancy, including scavenging and latrine rates.*—The large advance of Rs. 32,726 in the receipts under this head was distributed among all the Divisions except Orissa and Chota Nagpur, where there was a decrease of Rs. 815 and Rs. 1,003 respectively. The Burdwan and Presidency Divisions show advances of Rs. 10,715 and Rs. 8,760 respectively.

31. *Tax on persons according to their circumstances and property.*—Under this head there was an increase of a little over 5 per cent., distributed, as shown in the margin, among all Divisions except Bhagalpur, where the receipts declined by Rs. 182.

Name of Division.	Amount of increase.
	Rs
Burdwan ...	2,602
Presidency ...	15,065
Rajshahi ...	1,940
Dacca ..	5,056
Chittagong ..	2,448
Patna ...	444
Orissa ..	2,125
Chota Nagpur ...	1,658

Of the 111 municipalities in the Province in which this tax is in force, 69 show an increase and 42 a falling off of income. The increase was most marked in the following municipalities, where it is ascribed for the most part to revision of assessment and improved collections:—

	Rs.
Baranagar	2,376
North Barrackpore	1,427
Naihati	1,190
Berhampore	5,279
Lalbagh	3,191
Nasirabad	1,928
Comilla	1,273
Brahmanbaria	1,098
Sitamarhi	1,250
Cuttack	1,193
Balasore	1,019
Purulia	2,097

The Berhampore Municipality has added largely to its income by paying its collecting staff by commission instead of by fixed salaries, and the Lieutenant-Governor thinks this system might be more generally adopted. For the decline in the receipts, which has occurred in many municipalities, various reasons are assigned, such as agricultural depression, death and migration of rate-payers, and in the Municipality of Chafra in Hazaribagh, the embezzlement of collections by the tax daroga. But the real reason for the low collections, whether of this tax or of the rate on houses, is the neglect of the executive of the municipalities to organise and enforce an efficient system of making collections, and to exercise constant supervision over the subordinate agency employed. Both conditions are essential. No system will work automatically; no amount of supervision will make up for want of system.

32. *Other sources of revenue.*—There was a decrease of Rs. 6,313 in the rate levied in the municipalities of Cossipore-Chitpur and Maniktala for the maintenance of the fire-brigade under Bengal Act IV of 1883, as amended by Act I of 1894, owing to the change in the law in respect of the fee payable on account of licenses for warehouses.

33. *Grants from Provincial and Local Funds.*—The table in Appendix. L shows in detail the contributions received by municipalities from Provincial and Local Funds, as well as the contributions from other sources during the last

two years; and the following statement summarises and classifies the contributions in 1894-95:—

Purpose for which made.	Provincial.	District Fund.	Other funds and public charity.	Total.
1	2	3	4	5
	Rs	Rs.	Rs.	Rs.
Medical	3,431	23,168	35,285	61,884
Education	4,105	...	994	5,099
Public Works	20,624	...	18,537	39,161
Other purposes	...	2,518	6,500	9,018
Total ..	28,160	25,686	61,316	1,15,162

The most important of the items shown in Appendix L are a grant of Rs. 10,000 from Provincial Funds as an instalment of a total contribution of Rs. 50,000 for the improvement of the town of Khulna, and a contribution of Rs. 5,275 to the Muzaffarpur Municipality towards the execution of a drainage project.

34. *Gifts by private individuals.*—The Lieutenant-Governor desires to acknowledge here certain further instances of liberality on the parts of private gentlemen which do not find a place in Appendix L. In the town of Bally bathing ghats were commenced by Babus Kristo Dhone Coomar and Hari Das Pal at a cost of Rs. 6,000 and Rs. 8,000, respectively. A tank belonging to the Dighapatia Raj, in the Jessore Municipality, was re-excavated at the cost of the estate. In Darjeeling, Raja Ban Bihari Kapur, Manager of the Burdwan Raj, gave land to widen the roadway at the Chaurasta, and His Highness the Maharaja of Kuch Bihar granted a site for a water reservoir at Rockville. Kumar Bhupendra Narain, the Civil Medical Officer of Pabna, added at his own cost to the charitable dispensary a building for moribund and destitute cases. Messrs. Ralli Brothers laid out Rs. 4,704 on a ghat and road at Naraingani. The zamindars of Gauripur improved the drainage of the Netrakona market. Babu Durgapal Lal, of Hassua, gave Rs. 1,500 to the Gaya Municipality for the construction of a moribund ward in the Pilgrim Hospital, and Babu Chote Lal Sijwar, C.I.E., had the Surajkund tank in the town cleansed for the second time in three years at a cost of Rs. 1,300. In the Tikari Municipality Babu Shiva Gulam Misir, one of the Municipal Commissioners, completed a public tank, commenced in 1893-94, at a total cost of Rs. 1,000. The Maharani of Dumraon constructed a well at Buxar, and Babu Hazari Mull, a Municipal Commissioner, built a *dharmsala* in Bettiah. Rai Gunga Pershad Singh Bahadur, of Darbhanga, made a donation of Rs. 18,350 for the construction of a hospital at Laheria Serai, and Babu Gajraj Sahai contributed Rs. 2,000, and Babu Baldeo Sahu and Mohant Deodar Rs. 1,000 each towards the Muzaffarpur drainage scheme.

EXPENDITURE.

35. The total municipal expenditure of the province (excluding Calcutta) was Rs. 40,67,711 against Rs. 32,20,364 of the preceding year, being an increase of Rs. 8,47,347, most of which is accounted for by the expenditure on water-works which came to a lakh in Arrah, more than 5 lakhs in Howrah, and nearly half a lakh in Cossipore-Chitpur. The year closed with a balance of Rs. 4,86,669 against Rs 5,11,710 in 1893 94. The statement in Appendix F shows the percentage that the expenditure under each of the principal heads

bears to the total outlay (excluding debt and suspense heads). For the whole province the percentages for the two years are as follows:—

Year.	General establishment.	Lighting.	Water-supply.	Drainage	Conservancy.	Medical.	Vaccination.	Public Works	Education
1	2	3	4	5	6	7	8	9	10
1893-94 ...	10 9	·5 5	5 1	9 5	27·9	9·4	·6	18 2	4·5
1894-95 ..	8·8	4 2	21·8	7 2	23 4	8 7	·49	15 5	3 6

36. The following statement shows the expenditure of 1894-95 under its main heads, and also shows how these totals have varied from those of the previous year:—

Heads of expenditure.	Total expenditure in 1894-95.	Comparison with 1893-94.		
		Increase.	Decrease.	Percentage of variation
1	2	3	4	5
1. General Administration—	Rs.	Rs.	Rs.	
(a) Office Establishment, &c. ...	1,86,265	843	...	·4
(b) Collection of taxes, &c.	1,46,142	3,607	...	2 5
(c) ,, ,, tolls ...	1,787	...	510	22 6
(d) Survey of land ...	3,378	838	...	32 9
(e) Refunds ...	2,145	...	1,348	9 9
(f) Pensions and gratuities ...	1,114	70	...	6 6
2. Public Safety—				
(a) Fire (establishment, &c) ...	29,552	2,146	...	7·8
(b) Lighting	1,60,596	...	5,571	3·3
(c) Police	12,530	616	...	5 1
(d) Rewards for destruction of wild animals	3,001	...	489	14·2
3 Public Health and Convenience—				
(a) Water-supply	7,97,303	6,41,619	..	412 1
(b) Drainage	2,73,741	...	12,943	4 5
(c) Conservancy (including road cleaning and watering) and latrines	8,84,861	44,012	..	5 2
(d) Hospitals and dispensaries ..	3,31,052	48,863	...	17 3
(e) Vaccination	18,644	...	184	9
(f) Markets and slaughter-houses	22,908	1,927	...	9 1
(g) Pounds	6,147	...	1,947	24 05
(h) Dák bungalows and serais ...	419	65	...	18 ·3
(i) Arboriculture, &c. ..	9,727	...	1,379	12·4
(j) Public Works—				
(i) Establishment ...	65,736	1,246	...	1 93
(ii) Buildings	60,458	14,518	...	31·6
(iii) Roads	4,52,097	20,646		4 7
(iv) Stores	7,956	2,014	..	33 8
4 Public Instruction	1,36,524	...	343	2
5 Contributions for general purposes ...	7,190	1,595	...	28 5
6. Miscellaneous	1,60,428	20,776	...	14 9
7. Extraordinary and Debt—				
(a) Investments (Government securities and Savings Banks).	10,734	4,627	...	75 7 56·9
(b) Payment to sinking funds ...	4,524	...	5,976	
(c) Provident Fund withdrawals ...	468	468	...	...
(d) Repayment of loans ...	39,404	24,545	..	165·3
(e) Advances	1,46,726	8,000	...	5 7
(f) Deposits	84,154	34,996	...	41·5
Total	40,67,711	8,78,037	30,690	26·3
Net increase	...	8,47,347	...	...

37. *Office and Collection Establishment.*—The total expenditure on office establishment shows a small increase of Rs. 843, and that on collection establishment of Rs. 3,607. The number of municipalities where this item exceeded one-fourth of their whole expenditure fell from fourteen to three. The system of paying collection establishments by commission was introduced during the year in the municipalities of Maniktala, North Dum-Dum, Krishnaghar, Santipur, Kushtia, Berhampore, Jangipur, and Khulna in the Presidency Division, and the fact that in all of these places, except Santipur, the percentage of establishment charges has fallen promises well for its success.

38. *The prevention of fire.*—The expenditure under this head rose from Rs. 27,406 to Rs. 29,552, the increase being mainly in Cossipore-Chitpur, where the contribution towards the Metropolitan Fire Brigade amounted to Rs. 24,103 against Rs. 14,714.

39. *Lighting.*—The expenditure fell from Rs. 1,66,167 in 1893-94 to Rs 1,60,596. The number of municipalities which spend nothing on lighting fell from 33 to 23; but among the latter were North and South Barrackpore with a population of over 20,000 each; Barh with 12,000, and Chatra with nearly 11,000 inhabitants. The Commissioners of these places should be pressed to take the matter in hand.

40. *Water-supply.*—The total expenditure under this head rose from Rs. 1,55,684 to Rs. 7,97,303, of which Rs. 7,36,231 was spent on original works and Rs. 61,072 on maintenance. The large advance in capital expenditure was due to the construction or extension of water-works in Howrah (Rs. 5,13,432), Arrah (Rs. 1,00,000), Cossipore-Chitpur (Rs. 46,156), Bhagalpur (Rs. 10,901), Maniktola (Rs. 8,330), and Burdwan (Rs. 6,459). The scheme for supplying the town of Howrah with filtered water and a loan of Rs. 15,00,000 for the purpose were sanctioned by Government during the year; the works were started in November 1894, and will probably be completed by April 1896. The sum of Rs. 1,00,000 spent at Arrah represents the contribution paid by the municipality towards the cost of the water-works constructed by a joint-committee of the Municipality and the District Board, and opened during the year. The negotiations for the supply of filtered water from the mains of the Calcutta Corporation to the Cossipore-Chitpur Municipality were concluded during the year, and a scheme for the supply of a minimum of 31,000 gallons daily, at the rate of 4 annas per thousand gallons, was completed during the year at a cost of Rs. 80,202. The charge was met from savings, and no money was borrowed for the purpose. The successful completion of the scheme was mainly due to the efforts of the Chairman, Rai Gopal Chandra Mukherjee, Bahadur, formerly an Executive Engineer, who supervised the execution of the project free of charge. A project for extending the water-works at Bhagalpur, so as to benefit the poorer quarters of the town, at a cost of 3 lakhs has recently been sanctioned by Government. This scheme owes its origin to the energy of a former Magistrate, Mr. F. H. Skrine, and the persevering efforts and personal liberality of the present Chairman of the Municipality, Rai Shib Chunder Banerjea Bahadur.

41. The Commissioners of the Raniganj Municipality are negotiating with the East Indian Railway to supply the town with water from the Damodar river for a fixed monthly charge, the works necessary for filtration and distribution of the water being executed by the municipality in consultation with the Sanitary Board. A scheme for the supply of filtered water to the town of Midnapore is under discussion between the Commissioners and the Sanitary Board. No progress was made in the comprehensive scheme for the supply of filtered water from the mains of the Calcutta Municipality to the riparian municipalities of North and South Barrackpore, Baranagore, and North Dum-Dum owing to the absence of Mr. Kimber, Engineer of the Calcutta Corporation, on long leave. It is proposed to connect the South Dum-Dum Municipality with the cantonment water system, and the Commissioner of the Presidency Division has been asked to have a definite scheme prepared. In Darjeeling, the Municipal Commissioners have decided to introduce the Pasteur-Chamberland filter, and their decision has been confirmed by Government since the close of the year. The works for supplying fresh river water to the moats around the residence of the Nator Raj family and the Laldighi, a tank in that town, on which nearly the whole population of the town depend for their water-supply, were completed during the year at the cost of

the Raj, and their maintenance will be supervised by the District Engineer. The Municipal Commissioners of Pabna applied for a loan of Rs. 20,000 for improving the water-supply of the town, but the scheme has been returned for revision. Rupees 1,672 were spent in Gaya in completing certain experiments in the bed of the river Phalgu in connection with the projected water-works, and Rs. 939 in making a survey of the town for the same purpose. Since the close of the year the Swetganga tank at Puri, which has long been in a filthy condition, was cleansed by the Rani of Puri to whom it belongs, and the water, though still far from pure, is said to have been greatly improved.

42. In addition to these large schemes, petty improvements in the supply of drinking water were effected in many municipalities by sinking wells, excavating and reclaiming tanks and guarding them from pollution. These reforms, though small in themselves, go a long way to lessen the number of preventible diseases which owe their origin to bad drinking water. The remarks of the Commissioner of the Burdwan Division on this point, which apply generally to all the municipalities in the Province, deserve quotation :—

"One of the most urgent wants of the municipalities in this Division is good drinking water, just as improved drainage is the chief need in rural areas, and it is satisfactory to find that this fact is now more widely appreciated than it used to be. The amendments to the Municipal Act have given much greater powers to Municipal Commissioners in the way of reserving tanks and closing tanks and wells whose water is unfit for use, and it is hoped that as these larger powers are more generally realised they may be more widely employed If Municipal Commissioners and local proprietors will bestir themselves to preserve their tanks free from pollution, I feel confident that in a little while public feeling will side with them, and although numbers will continue to disregard every sanitary precaution, yet it will be possible for those who desire to drink pure water to obtain it If, further, Municipal Commissioners will utilise the provisions of sections 198 to 200 of the Municipal Act, and if, lastly, the Sanitary Commissioner will issue a few simple instructions for the disinfection and purification of wells, much can be done to prevent outbreaks of disease and to preserve lives, which are now sacrificed to sheer ignorance and apathy."

43. *Drainage.*—The total sums spent on original works and on establishment during the year were Rs. 2,02,413 and Rs. 71,328 respectively. Out of the capital outlay Rs. 1,08,768 were devoted to the completion of the drainage scheme in the Patna Municipality, and Rs. 53,925 to the works constructed at Muzaffarpur. After excluding these two items, the total capital expenditure on drainage works in the rest of the municipalities stands at Rs. 39,720 against Rs. 30,051 calculated in the same manner in 1893-94. The maintenance charges show an increase of Rs. 5,665 over the expenditure of the previous year. Besides Patna and Muzaffarpur the municipalities named in the margin incurred considerable expenditure on drainage, but in most of them the charge falls under the head of maintenance and repairs.

	Rs.
Howrah	6,312
Manicktola	6,172
Berhampore	3,615
Jessore	2,347
Rampur Boalia	3,205
Darjeeling	3,317
Dacca	3,826
Madhubani	2,605
Bhagalpur	3,044
Puri	4,763

A drainage scheme estimated to cost Rs. 1,75,000 has been drawn up by the Municipal Commissioners of Burdwan, but the embarrassed state of their finances will preclude them from taking it up for many years to come. This is much to be regretted, for the Sanitary Commissioner believes the prevalence of malarial fever in the town to be due mainly to the obstruction of both surface and subsoil drainage, and to the existence of unwholesome tanks and depressions which serve as cesspools. These no doubt can be dealt with in detail, but nothing short of a comprehensive project will diminish the saturation of the soil which generates malarial fever. It would be well for the Municipality to consider whether, by acting in concert with the District Board, it might not be possible to frame a project for dealing with the town and its immediate surroundings under the Sanitary Drainage Act.

The Hooghly-Chinsura Municipality has under consideration a scheme for gradually draining the town on a regular system. Projects were also prepared for Uttarpara and Baidyabati, but in the former case the Sanitary Board rejected the map drawn up, and in the latter the proposal was found too expensive. In Serampore money was spent on a drainage channel, but the expenditure incurred under this head in past years is said to have been wasteful, and the matter is now under enquiry. In Howrah no important drainage works were

undertaken, but a survey party was employed during the year at a cost of Rs. 6,312 for the preparation of a drainage scheme under the supervision of the Sanitary Engineer and the Resident Engineer of the Howrah water-works. A drainage project for Bally was drawn up in 1893-94, but Rs. 20,000 is wanted to carry it out, and the Municipal Commissioners have not yet decided what to do. In the Presidency Division surveys were made and maps prepared in Ranaghat, Kumarkhali, Nadia and Kushtea, but nothing further was done, and the two latter municipalities stated that their incomes were too limited to admit of their undertaking any comprehensive projects. The scheme for draining the town of Krishnagar by opening up the Anjona khal has been under discussion ever since the Lieutenant-Governor's visit in 1891. The Government has promised to assist the municipality by a considerable grant from Provincial funds. In Meherpur and Jessore a good deal was done to get rid of stagnant water by simply digging ditches, and if due regard is paid to the levels and the ditches are looked after, so that a continuous flow is kept up, this plan may meet the needs of most rural municipalities. A loan of Rs. 18,000 was granted to the Jalpaiguri Municipality for the improvement of the drainage of the town, and Rs. 8,068 was spent. In Dinajpur a loan of Rs. 10,000 was given by Government for the improvement and extension of the drainage system, but no work appears to have been done. In the Dacca Division a drainage scheme estimated to cost more than two lakhs was drawn up for the town of Nasirabad, and steps were taken or are contemplated towards preparing similar schemes in Muktagacha, Jamalpur, Kishoreganj and Tangail. No satisfactory progress has been made in the scheme for the improvement of the drainage of the Comilla Municipality, and the Magistrate has suggested the formation of a joint-committee of the Municipality and of the District Board for the execution of a scheme estimated to cost Rs. 50,000. The local authorities concerned should consider whether the provisions of the Sanitary Drainage Act cannot be applied to the case. The natural drains of the town of Chittagong, eleven miles in length, were cleared during the year for the first time by a special gang of Sonthal labourers. In Puri the Baradanda drainage scheme, for which a loan was obtained from Government, was completed during the year.

44. *Conservancy (including road watering) and latrines.*—There was an increase of expenditure on this item in all the Divisions* except Patna and Orissa. The total expenditure rose from Rs. 8,40,849 to Rs. 8,84,861, or by 5·2 per cent. In view of this fact it is clear that the following towns, none of which spend as much as 10 per cent., do not devote enough to this important purpose:—

	Rs		Rs.
*Burdwan ...	3,716	Chittagong	1,209
Presidency .	16,163	Bhagalpur	10,361
Rajshahi ..	4,046	Chota Nagpur	483
Dacca ...	10,004		

Chandrakona	... 9 7	Meherpur	... 8 3	Bazitpur	... 9 7
Khirpai	... 9.09	Chakdaha	... 8·9	Nalchiti	... 9 5
Jahanabad	... 8 62	Moheshpur	... 7 7	Patuakhali	... 6 3
Baruipur	... 4·2	Satkhira	... 3 5	Arrah	... 6 7
Jainagar	. 3 4	Debhatta	... 4 2	Lalganj	8 4
Baduria	... 7·1	Chanduria	... 09	Sitamarhi	. . 6 48
Taki	... 3 05	Sherpur (Mymensingh)	7·8		

In Midnapore the trenching ground was used after it had been exhausted, and new grounds approved by the Sanitary Commissioner are now being acquired. Serious complaints have been received of the neglect of conservancy in Ranaghat, where three outbreaks of cholera have been attributed to this cause. The Sanitary Commissioner has been instructed to make a searching inspection of the town, and after considering his report the Government will determine what action should be taken. Good work has been done by the Chairman of Cossipore-Chitpur; an insanitary tank has been filled up, and the condition of the trenching ground has been approved of by the Sanitary Commissioner. The Maniktala ground on the other hand is too small and has been badly managed. The contract system of conservancy in force in the South Suburban Municipality is reported to have failed; no supervision was exercised by the late body of Commissioners; the contract was not properly executed, and the contractor's bills were left unpaid. In South Barackpore no arrangements have been made for disposing of night-soil, although

Part IX of the Act has long been in force in the most important wards. Throughout the Rajshahi Division conservancy shows a great improvement, and the Sanitary Commissioner's instructions for trenching night-soil are said to be generally carried out. In the Dacca Division great difficulty has been felt in finding land above flood level, and resort to the expensive process of raising will probably be necessary. The Lieutenant-Governor is glad to find that in Patna City a large number of well-privies have been got rid of; but the difficulty of finding suitable trenching ground has not yet been solved The question how to dispose of sewage and night-soil is one that requires the closest attention on the part of all municipalities. No branch of their duties has a more direct and immediate bearing upon the public health, and none requires more constant and watchful supervision. The trenching system offers a complete and satisfactory solution of the problem, and, if properly managed, may even become a source of profit by increasing the fertility of the soil trenched; but this depends on the minute observance of certain well-known rules, which have been drawn up by the Sanitary Commissioner for the guidance of local authorities, and the Lieutenant-Governor trusts that Municipal Commissioners and inspecting officers will insist upon the conservancy staff doing their work properly.

45. *Hospitals and Dispensaries.*—The total expenditure under this head rose from Rs. 2,82,189 in 1893-94 to Rs. 3,31,052 in 1894-95, the increase being contributed by all the Divisions, except Burdwan, Dacca, and Chota Nagpur, which show a falling off. The increase was most marked in the Chittagong Division. Excluding the sum of Rs. 30,711, which the Chittagong Municipality contributed towards the construction of a building for the general hospital on the Rangmehal Hill, there was an increase of Rs 1,359, which was shared by all the municipalities in the Division, except Comilla. The towns noted in the margin show the most considerable fluctuations as compared with the expenditure of the previous year. New dispensaries were opened by the Municipalittes of Sonamukhi and Moheshpur, and the charitable dispensary founded at Ranaghat by Mr. James Monro, C.B., is reported to be extremely popular. In the seven municipalities named in the margin no expenditure was incurred on medical relief, while very trifling sums were expended at Kharar (Rs. 6), Bansbaria (Rs. 10), Goverdanga (Rs. 11), Nadia (Rs. 21), and Tikari (Rs. 3). With regard to Dainhat and Debhatta, the plea of shortness of funds may be urged, but this cannot be accepted in the case of the Jainagar Municipality. It is reported that the Bansbaria Municipality, instead of having a separate dispensary of their own, resolved to contribute to a charitable dispensary maintained by the Free Church Mission, and the Nalchiti Municipality decided to pay a private practitioner Rs. 5 per mensem for giving gratuitous relief at certain hours. The municipalities of Kalna, Kandi, Tangail, and Tikari are relieved of charges on this account owing to the existence of dispensaries maintained by private individuals.

	Increase Rs
Cossipore-Chitpur	720
Krishnagar	981
Santipur	2,223
Jangipur	702
Jalpaiguri	568
Pabna	683
Sirajganj	1,077
Jamalpur	778
English Bazar	1,436

	Decrease Rs
Midnapore	912
Uttarpara	2,359
Nasirabad	2,170
Barisal	2,800
Sasaram	1,222

Kalna
Dainhat
Jainagar
Kandi
Debhatta.
Tangail
Nalchiti.

46. A lady doctor was employed at the Burdwan dispensary, for which the District Board contributed Rs. 25 per mensem. The Commissioners of the Serampore Municipality continued their monthly contribution of Rs. 4 to a lady doctor and paid Rs. 24 to a lady student of the Campbell Medical School. The female ward of the Krishnaghar dispensary, for which Babu Nafar Chandra Pal Chowdhry subscribed a sum of Rs. 2,500, about two years ago, was in course of construction during the year. At Jessore a lady doctor was engaged for the newly-constructed female ward of the local dispensary. The lady doctor who was trained in the Campbell Medical School at the cost of the Rampur Boalia Municipality has been practising in that town. Rupees 236 were spent by the Darjeeling Municipality on the medical education of two hill girls at the Sealdah School. A Dufferin Zanana Hospital on the cottage system has been built at Dacca, and a lady doctor was engaged for the

institution and also for the supervision of the female ward attached to the Mitford Hospital through the liberality of Nawab Ahsanulla Khan Bahadur. At Patna a new building for the treatment of in-door and out-door female patients has nearly been completed at a cost of Rs. 64,000. It has been named "The Duchess of Teck Hospital." A zanana hospital was under construction at Monghyr, the whole cost of which is to be borne by Babu Kamaleshwari Prosad Sinha.

47. *Vaccination* —The statement in Appendix H gives full statistics in regard to vaccination. Two hundred and five vaccinators, employed at a cost of Rs. 18,642, performed 105,022 operations, as against 90,502 performed in the previous year. Of these operations, 87·6 were returned as successful. Of the total municipal population, 3 2 per cent. received primary vaccination as against 3·05 of the previous year. This progress is satisfactory; but seeing that the average rate of births is estimated at more than 5 per cent. of the population, the percentage of primary operations cannot be deemed quite satisfactory until it reaches or closely approaches that standard. The Lieutenant-Governor is glad to see that the average percentage for the Orissa and Rajshahi Divisions is 5·1 and 4·4 respectively, and that it exceeded 5 per cent. in the fourteen towns named in the margin. The provisions of the Compulsory Vaccination Act are in force in all municipalities. Prosecutions for non-compliance with the provisions of the Act are reported to have been undertaken in the four municipalities of Gaya, Tikari, Kendrapara, and Lohardaga.

Darjeeling	10 2	Daudnagar	...	5·6
Kurseong	29 2	Arrah	...	5 7
Madaripur	6 1	Bhabhua	...	7·6
Naldhiti	7 5	Monghyr	...	5 4
Jhalakati	6 6	Jamalpur	..	6 9
Pirojpur	5 5	Cuttack	..	9 2
Comilla	5 3	Ranchi		6 2

48. *Public Works.*—The total expenditure on account of public works rose from Rs. 5,47,823 in 1893-94 to Rs. 5,86,247. The following table compares the expenditure under the several sub-heads during the two years —

Year	Establishment	Buildings	Roads.	Stores	Total.
1	2	3	4	5	6
	Rs	Rs	Rs	Rs	Rs.
1893-94 ..	64,490	45,940	4,31,451	5,942	5,47,823
1894-95 ...	65,736	60,458	4,52,097	7,956	5,86,247
Increase ...	1,246	14,518	20,646	2,014	38,424

In the town of Howrah the expenditure on roads fell from Rs. 41,730 to Rs. 28,203; in Midnapore an additional municipal building was constructed and a new road was opened in Suri. In the Presidency Division the expenditure on roads increased from Rs. 99,327 to Rs. 1,25,443, the increase being largest in Maniktala (Rs. 5,732), Khulna (Rs. 4,374), Baranagar (Rs. 3,843), and Cossipore-Chitpur (Rs. 3,343), and the Commissioner states that this branch of municipal work has been fairly looked after. In the Rajshahi Division a decline of over Rs. 2,000 is explained by the fact that the Municipalities of Rampur Boalia, Nator, Darjeeling, and Pabna had spent large sums on roads in 1893-94 and reduced their outlay during the past year. The expenditure on public works in the Patna Division rose from Rs. 1,06,431 to Rs. 1,27,936, of which Rs. 89,435 was spent on roads and Rs. 24,046 on buildings. The outlay on roads in Chapra fell off by Rs. 2,448, bills being left unpaid in consequence of the involved state of the municipal funds. In the Bhagalpur Division the expenditure on public works generally rose from Rs. 34,115 to Rs. 44,414, and on roads from Rs. 27,668 to Rs. 33,242. It was shared by Monghyr, Bhagalpur, English Bazar, Deoghur, and Sahibganj The expenditure on roads in the Orissa Division decreased from Rs. 14,839 to Rs. 14,763, all the Municipalities except Jajpur being affected.

49. *Public Instruction.*—The total expenditure on education as shown in paragraph 36 above was Rs. 1,36,524. This, however, includes charges met from

the fees paid by scholars, and the net cost, to the municipal funds was Rs. 98,946 shown in Appendix I. Some discrepancy in the accounts has arisen from the usual cause, viz. that cheques issued at the end of March in one year and cashed on or after 1st April of the next are charged to the former year in one statement and to the latter year in another which is compiled on a different principle. The figures embodied in Appendix I, and those shown in Subsidiary Table IV appended to the General Report on Public Instruction, which are obtained from the same source, ought to agree, and repeated attempts have been made to bring about this end. There is, however, a difference of Rs. 3,003 between the total expenditure as shown in the two returns, which, although small, is distributed over all the heads of expenditure, except "High schools" and "Technical schools"

50. The total net expenditure on education, which amounted to Rs. 98,946 (Appendix I), shows an increase of Rs. 5,745 over that of the previous year. This increase, together with the savings effected in the grants to high and middle schools, was entirely devoted to the support of primary education; and the expenditure on that account rose from Rs. 48,379 in 1893-94 to Rs. 57,337, showing an increase of Rs. 8,958, or 18·5 per cent., on the previous year's expenditure. The Lieutenant-Governor cordially approves this substantial increase of expenditure, which was shared by all the Divisions, as will appear from the table below:—

Name of Division	Cost of teaching half the boys of a school-going age in each Municipality at 10 annas per head.	Total expenditure on primary education.		Variation between columns 2 and 4.	Increase of expenditure as compared with previous year (column 4 on column 3)	Ratio of expenditure on primary education to total ordinary income.	
		1893-94	1894-95.			1893-94	1894-95
1	2	3	4	5	6	7	8
	Rs	Rs	Rs.	Rs.	Rs		
Burdwan ...	12,015	8,940	9,171	−2,844	231	1 9	2 05
Presidency	14,084	10,313	14,128	+ 44	3,815	3 7	3 08
Rajshahi	3,610	3,627	4,143	+ 533	516	1 8	1 9
Dacca	6,752	2,354	4,864	—1,888	2,510	1 1	2 2
Chittagong ..	1,763	1,215	1,962	+ 199	747	2 1	3 04
Patna	18,776	12,416	12,656	−6,120	240	2 9	2 7
Bhagalpur ..	5,293	4,402	4,717	− 576	315	3 02	2 9
Orissa	3,098	3,225	3,694	+ 596	469	4 2	4 6
Chota Nagpur ..	2,174	1,887	2,002	− 172	115	3 0	3 5.
Total .	67,565	48,379	57,337	−10,228	8,958	2 3	2 6

The increase was highest in the Dacca Division, where the expenditure was more than doubled, and in the Presidency and Chittagong Divisions, where it rose by 37·0 and 61·4 per cent. respectively. As was stated in the last year's Resolution, it has been laid down as an approximate standard for the guidance of municipalities that provision should be made for the primary education of not less than half the male population of school-going age within municipal limits at the rate of 10 annas a head, which the returns show to be the average yearly net cost of the education of pupils of this class in Bengal; and the expenditure on this account was approximately fixed at 3·2 per cent. of the ordinary income of municipalities. The figures in column 2 of the foregoing table show the total approximate cost of working up to this standard in each division, and a comparison of these with the figures in column 4 shows that in four Divisions, viz., Presidency,

Rajshahi, Chittagong, and Orissa, the actual expenditure exceeded the standard, whilst in the rest it fell short of the requirements, the deficiency being most marked in Burdwan, Dacca and Patna.

51. *Loans.*—The table in the margin shows the new loans received during the year and the purposes for which these were obtained. The five lakhs shown against Howrah was the first instalment of its large loan of Rs. 15,00,000 for the construction of water-works. Besides those, the Patna and Muzaffarpur Municipalities received Rs. 1,60,000 and Rs. 15,000 as the second instalment of their loans for drainage works, respectively. The total loan liability of municipalities at the close of the year was Rs. 15,84,890.

Name of Municipality.	Amount of loan. Rs	Purpose.
Howrah ...	5,00,000	Water-supply.
	10,000	Improvement of Conservancy Department.
Dinajpur ..	10,000	Drainage works.
Jalpaiguri ...	18,000	Ditto
Darjeeling ...	20,000	Improvement of water works
	20,000	Improvement of market.
Kurseong .	2,000	Water-supply
Arrah .. .	1,00,000	Water-works.
Total	6,80,000	

52. *Accounts, audit and embezzlements.*—Embezzlements of Municipal funds occurred in Burdwan, Tamluk, Hooghly-Chinsura, Howrah, South Suburbs, Maniktala, Maheshpur, Debhatta, Satkhira, Dacca, Noakhali, Patna, Bhagalpur, English Bazar (Malda) and Chatra. In Burdwan the confusion was so great that it was found necessary to appoint a special officer under section 82 of the amended Act to examine and report on the accounts of the Municipality. The sums embezzled in Patna amounted to Rs. 12,773, and it was clear that the frauds had been going on for a considerable time, and that the offenders believed themselves to be practically safe from detection. Registers were irregularly kept, and the instructions of the local Auditor were disregarded, with the result that heavy arrears accumulated and large remissions were granted on very inadequate evidence. In this and all similar cases the defalcations which took place were rendered possible by gross neglect of the account rules on the part of the Vice Chairmen concerned. The amendment of these is now under consideration, and the opportunity will be taken to define the Vice-Chairman's duties more fully and precisely than is done in the present rules.

53. *Working of the Bengal Porters and Dandiwallas' Act, V of* 1883.—This Act is in force in the Darjeeling Municipality only. The Deputy Commissioner of the district reports as follows.—"The law is carefully observed, and an effort is made to supervise the work of dandiwallas and porters. A special officer is employed to look after and prosecute offenders, and complaints are not so frequent." The number of porters and dandiwallas registered was 1,203, against 980 in the previous year, the prosecutions under the Act numbered 45, and the fines amounted to Rs. 91-8 against Rs. 52-12 imposed in the previous year.

54. *Inspections.*—Much useful work was done during the year by the Commissioners of Divisions and District Officers in inspecting municipalities, and inspection reports on thirty-three municipalities were submitted to Government by Commissioners of Divisions. The smaller municipalities should be inspected and reported on by Subdivisional Officers. Special attention should be paid by all inspecting officers to the arrangements made for collecting municipal taxes, the system of granting remissions and the state of the accounts.

55. *General working of the Act during the year.*—Mr. Romesh Chunder Dutt, Officiating Commissioner of the Burdwan Division, left the following general remarks before his transfer from Burdwan:—

"Excepting Howrah, all the municipalities I have inspected have a non-official Chairman. I have found them, as well as the Municipal Commissioners, willing to devote their time and attention to the work they have undertaken, and accept and act on all reasonable suggestions that we make for improvements. Work is carried on tolerably well and with intelligence and care. It is necessary for us to indicate the way in which sanitary improvements can be effected, and to urge on such improvements being effected, so far as is possible within the resources of the municipalities. It is also necessary for us to carefully examine the municipal budgets, as there is a tendency to over-estimate income, and also to allow unduly frequent increments to municipal servants. In both these matters District Magistrates have generally done their duty by giving sympathetic advice and making practical suggestions. And with such help Local Self-Government within municipal areas has attained a fair measure of success."

56. Mr. J. A. Bourdillon, who subsequently held charge of the Division and submitted the report, writes :—

"In the above note of qualified approbation I am quite prepared to join. I find the Municipal Commissioners everywhere glad to receive suggestions and ready to accept criticism in a friendly spirit; but it is in execution that they usually fail. No schemes of government in Bengal work automatically, and it is absolutely essential that persons in authority should not only pass orders but see that they are carried out Here and there one finds an active spirit among the officers or members of a Municipal Corporation, but as a rule they content themselves with passing orders and trusting that somehow or other they will be carried out. Thus, arrangements admirable on paper are found to be abominable in practice: taxes are not collected, roads are not repaired, and elaborate rules for conservancy and sanitation are grossly violated. Until it is universally understood that taxes are to be collected promptly and paid in punctually without fear or favour, and that a close supervision in all departments is just as essential to good government as wise advice and admirable systems, municipal administration will never reach the high standard which Government sets before it On the other hand it is impossible to forget that the work done by Municipal Commissioners is gratuitous and that it is often discharged at considerable personal sacrifice. Of the value of their services I am deeply conscious as well as of the real interest which many Commissioners take in their duties; and in making the above remarks I desire to pose not as a hostile detractor magnifying failure, but as a friendly critic showing what still divides present achievements from complete success."

57. Mr. E V. Westmacott, Commissioner of the Presidency Division, writes:—

"In reviewing the municipal administration of another year, it must be considered what progress has been made, and whether such efficiency has been attained as would, to any extent, justify the relaxation of official control. I cannot say that I find indications of this at present. In the allotment of their funds, Municipal Commissioners are not sufficiently considerate of the welfare of the general body of the people, and look exclusively to the wants of a certain class. Of the people generally they are in no sense representative, and with them they have less sympathy than a European official would have Municipal administration by the educated Babu class is in no sense Local Self-Government by the people, whose interests it is necessary to safeguard by external control. Very few Commissioners are sufficiently enlightened to appreciate the advantages of sanitation, and in some cases, they are actively opposed to it. While ready to spend public money on higher education for the benefit of children of their own class, they will not, without pressure, provide for primary education. It is necessary that a controlling authority should make sure that proper provision is made for conservancy, roads, drainage, water-supply, and primary education, and that any tendency to increase of establishments, providing employment or raising salaries for the Babu class, or to pay for the higher education of their children, is kept in check ? In exercising a firm and just control over subordinates and making them do their work efficiently, I find an almost general failure and an inaptitude for command, which is quite distinct from the constitutional dislike to personal exertion which prevents effectual supervision of work out of doors It extends also to work done in the office, and it is very rarely that the collection of rates and taxes is efficiently supervised as it might be even without going outside the office walls. Bills are left for indefinite periods in the hands of collecting officers, no one troubling themselves to find out whether amounts not paid in have been collected or not, and instead of regular periodical inquiry respecting uncollected amounts, balances are allowed to remain on the books for several years, when inquiry is useless. Enormous amounts are eventually written off as irrecoverable, much of which might have been found to have been realised by dishonest officers had inquiry been made in due time. Regular quarterly inquiry into balances would control the collecting staff as it certainly is not controlled at present, and for such inquiries Ward Committees ought to be utilised. I do not believe that all Municipal Commissioners are so apathetic or inefficient, that a good working Committee could not be established in every ward, and from what I have seen, I think the jealousy of the Chairman and Vice-Chairman is generally the real obstacle in the way of the existence of efficient Ward Committees. It is easier to awaken a man's interest in the affairs of his own immediate neighbourhood than in those of a large municipality generally, and if each Commissioner were allowed a share in the executive management of the affairs of his own ward, the general body of Commissioners would manage the affairs of the municipality much more efficiently and intelligently than they do at present. There are still Municipal Commissioners and even Chairmen and Vice-Chairmen who are absentees, and do not visit the municipality, except to attend at meetings, but I think that the number of such Commissioners is smaller than it used to be, and that in this respect there has been improvement. There is a general complaint of the difficulty of obtaining answers to letters addressed to a municipal office. This is, I think, generally due only to dilatory and unbusiness-like habits; but I have also found instances in which it is due to the jealousy of Municipal Commissioners, who insist on the absurd practice of sending round letters, however unimportant, to every individual Commissioner before answering them. The faults which I mention have been noticed before, and I mention them as no new discovery, but as considering to what extent they have been corrected during the year; and I

must say that I find little improvement. Upon considering the work of the year, I can only come to the conclusion that far from satisfactory as municipal administration has been, it would rapidly deteriorate and become less efficient if official control and supervision were removed The visits of the Magistrate of the district and of the Commissioner of the Division are important and indispensible factors in keeping up the standard of municipal work; and the examination by the official auditor with the resulting orders of controlling officers is highly necessary to secure the proper keeping of accounts. In the few instances in which municipal administration is carried out in a business-like and intelligent manner, and where interference is not necessary, control may gradually become nominal, but generally I see no possibility at present of relaxing the supervision of the Magistrate and of the Commissioner of the Division"

58. Mr. P. Nolan, Commissioner of the Rajshahi Division, sums up the year's work with these remarks:—

"In my opinion the only serious objection to the development of municipal institutions is the great increase in taxation by which it has been accompanied This is a good deal felt by the people, who formerly had to pay very little in this form. On the other hand, the advantages derived from the sanitary and other measures of improvement on which the money raised has been spent are undoubted, and the form of administration by Committees elected or nominated is popular"

59. Mr. Luttman-Johnson, Commissioner of the Dacca Division, says:—

"I have so often said that whatever may be the shortcomings of our Municipal Boards, they are better than nothing, that I hardly care to repeat the platitude Some grievous shortcomings, some grievous instances of administrative inaptitude, of hopeless want of ordinary business capacity, have come to my notice But this, I fear, is a national characteristic, which must be borne with and, as far as possible, corrected in municipal as in other affairs."

60. The following are the comments of Mr. W. B. Oldham, C.I.E., Commissioner of the Chittagong Division:—

"The Chittagong and Comilla Municipalities are doing good work The Cox's Bazar Municipality is virtually managed by its Chairman, the Local Subdivisional Officer. The Brahmanbaria and Noakhali Municipalities do little more than enough to save themselves from being superseded by the authorities. There are absolutely no indications that the Cox's Bazar people would prefer a real municipal system to the nominal system which they have Detached parts of the Brahmanbaria municipal area frequently pray for release from the Municipality. There are no signs of any wish by the people of Chandpur, or Hajiganj, or Feni, all rapidly rising centres of business and population, to have municipal government introduced, and those concerned prefer to provide privately or by subscription for their needs. The Chittagong Municipal Commissioners have shown a sense of their requirements by invariably electing a European as Chairman, and supporting him against opposition or complaints which would make an ordinary office untenable Altogether it is not even certain if the present municipal system is in this Division preferred by the great majority of those concerned, or except by the English-speaking class, to the old *régime* under the Magistrates"

61. Mr. A. Forbes, C.S.I., Commissioner of Patna, concludes his report with the following remarks:—

"It must be admitted that the past year has in many respects been disappointing In many Municipalities, such as Arrah, Gaya, Motihari, Bihar, Siwan, Madhubani, Rosera, Jagdispur, and elsewhere, the non-official Chairmen or Vice-Chairmen have performed their duties in a thoroughly satisfactory manner, and have, as a rule, been suported in carrying out any desirable reforms by the rest of the Municipal Commissioners (though not always, *e.g.*, Arrah). But in other places, notably Chapra, Darbhanga, and Patna, there has not only been much mismanagement, but also in the two first-named much deliberate obstructiveness to progress and reform, however obviously needed, when it was a question of increasing or revising taxation. I reproduce the following remarks from my General Administration Report:—'On the whole, however, I doubt very much whether, under the present system, we shall ever, in municipal matters, get beyond a certain limited point, and I am afraid that we have about reached it. Signs are not wanting of an unwillingness among municipal bodies to bestir themselves actively or to listen to advice, and I fear that the feeling is growing If this goes on, it may be found in time that the legislation of the last 12 years has weakened the hands of Government to an extent inconsistent with the public interests'."

In paragraph 404 of his General Administration Report Mr. Forbes also wrote as follows:—

"The Municipal Commissioners have to make, or at least to supervise the making of, assessments and collections, and to carry out the whole of the executive work themselves. And in all these *active* duties, whether from *inertia*, dislike to increase taxation, an instinctive shrinking from responsibility, or want of proper appreciation of the rules of sanitation, or from all these failings combined, if left to themselves, they almost invariably fall short of the standard of excellence one would wish to see them attain. It is a regrettable fact, but no

less true, that in one municipality after another, any important reform, however patent its need, is, as a rule, only introduced in consequence of direct official pressure And not only so, but the ordinary administration of each municipality, if not constantly looked into and brought into line by the officers of Government, is almost certain in a short time to fall into a state of *laisser-aller* and disorder."

62. Mr. Toynbee, the Commissioner of the Bhagalpur Division, has recorded the following remarks:—

"The number of Municipalities in the Division remained the same as it was last year, and little or no change occurred in their condition The application of modern western ideas of sanitation to eastern towns is not only a difficult but a very costly operation The municipal authorities cannot carry the people with them, not only because sanitary reform means extra taxation, but also because conservative as they are, they cannot divest themselves in a day of the habits of generations In most of the municipalities in this Division the Municipal Commissioners are engaged in a constant struggle to make both ends meet, and to steer clear of any very unfavourable remarks by the Sanitary Commissioners or Local Auditor Unless they are rich enough to afford a paid Secretary, the supervision of out-door work has practically to take care of itself. No funds are available unless a loan be obtained from Government for any new works or improvements, however necessary or advisable they may be It is not, therefore, I think, to be wondered at that true Local Self-Government seldom stirs out of the meeting-rooms of the Municipal Commissioners. The municipal cart sticks in the mud, but as a rule no Municipal Commissioner puts his shoulder to the wheel "

63. Mr. W. H. Grimley, Commissioner of the Chota Nagpur Division, has recorded the following remarks.—

"The municipal bodies in the five districts of Chota Nagpur are not sufficiently advanced to be trusted to walk alone, and are therefore placed under the guidance of an official Chairman, who at head-quarters is the Deputy Commissioner of the district and in other places the Munsif, Magistrate, or Sub-Registrar, it consequently depends very much on the capacity of this officer whether any real progress is made in municipal administration. If he is active and efficient he can under the large powers conferred upon him by section 44 of the Act take ready action, and so prevent temporary encroachments on roads, obstructions to drainage, or other nuisances from becoming permanent and irremovable; while if on the contrary he is weak, wanting in self-reliance, or intractable, instead of making prompt endeavours to carry out improvements suggested, it may be, by the Sanitary Commissioner, the Commissioner of the Division, or by Government, he will take shelter behind the resolutions of the Municipal Board, which is proverbially slow to move in such matters. It is only by timely notice and by prompt prosecution of those who contravene the law that many municipal improvements become possible Whenever the state of the roads is bad, the drainage obstructed, encroachments permitted, the collections unpunctual, it is a sure sign that the executive is not controlled with a firm hand, and a strong executive is the main essential in the municipalities of this Division, where the Commissioners, who are mostly pleaders, mukhtars, petty traders, and money-lenders, are busy men whose time is chiefly taken up with their own concerns Their interest in municipal business is mostly confined to mere routine matters and to a more or less regular attendance at the meetings, and the tendency generally is towards a mild or slack administration, which may be said to be in harmony with the public feeling on the subject "

64. Looking back on the work done by the municipalities of the province during the last five years the Lieutenant-Governor has much pleasure in recognising not only that many permanent improvements have been made, but that on the whole the standard of administration has been raised and a more active interest has been created in the business that comes before the Commissioners. Meetings are held oftener and are better attended than was the case five years ago, the municipal income has risen from Rs. 28,24,204 to Rs. 40,45,345, and the incidence of taxation now stands at 13 annas and 7 pies per head against 11 annas and 11 pies at the beginning of the period. Under all the main heads which contribute to the health and comfort of the urban population a marked increase has taken place in the expenditure of municipal funds. The amount spent on conservancy has risen from Rs. 6,90,123 to Rs. 8,84,861; on lighting from Rs. 1,43,343 to Rs. 1,60,596; on public works from Rs. 4,73,551 to Rs. 5,86,247; on hospitals and dispensaries from Rs. 2,32,651 to Rs. 3,31,052; and on public instruction from Rs. 1,15,288 to Rs. 1,36,524. On water-supply the capital expenditure has increased from Rs. 1,10,284 to Rs. 7,36,231, and the charges for maintenance from Rs. 28,217 to Rs. 61,702; while drainage works show a rise in capital outlay from Rs. 25,860 to Rs. 2,02,413, and in maintenance charges from Rs. 62,185 to Rs. 71,328. Within these five years water-works supplying filtered water on a large scale have been opened in Arrah, Maniktala, and Cossipore-Chitpur by municipal enterprise, and in Nasirabad by the liberality of Raja Surjya Kanta Acharjia. A large

scheme has been started, after much discussion, in the town of Howrah, and is now approaching completion. In Dacca the original works have been extended so as to double the supply of water; the works at Burdwan have been enlarged; the Darjeeling Municipality have improved their system and introduced the Pasteur-Chamberland method of filtration; and within the last few days the Lieutenant-Governor has had the satisfaction of according sanction to an extension of the Bhagalpur water-works which will distribute pure water to the poorest and most unhealthy quarters of the town. Good progress has been made in the experiments undertaken in connexion with projected water-works in Gaya, and water-works are being designed for Midnapore; but the schemes for supplying water to the small municipalities on either bank of the Hooghly are still incomplete. Minor projects which aim merely at improving the existing water-supply, without resorting to filtration, have also been carried out in Kurseong, Khulna, Comilla, Nator, and Purulia, and schemes of the same character are under considertion in Pabna and Raniganj. Under the head of Drainage large schemes have been carried out in the towns of Patna, Muzaffarpur, and Jalpaiguri, the municipal drainage system has been remodelled in Darjeeling and Rampur Boalia and improved in Dacca, Puri, and Naihati, and drainage projects are under consideration in the numerous towns mentioned in paragraph 43 of this Resolution.

65. For results such as these, though doubtless to some extent due to initiative influence on the part of the officers of Government, the municipalities concerned may fairly claim a substantial measure of credit. In most cases the Municipal Commissioners have shown themselves amenable to the suggestions that have been made to them; but both Mr. Nolan and Mr Forbes write warningly of the growing impatience of increased taxation, however good the object may be, and Mr. Westmacott and Mr. Forbes are seriously alarmed at the tendency to resist or to ignore the advice and corrections of District and Divisional Officers. It is of course out of the question that municipalities should be independent of official control, nor does the Lieutenant-Governor believe that such a claim would be put forward by those Commissioners who have the success of municipal administration really at heart. On the other hand it is not desirable to extend the sphere of official supervision, and the general tendency of the amended Municipal Act has been to increase the reasonable liberty of action enjoyed by the Commissioners in the management of local affairs, while it has strengthened the power of the State to intervene in the exceptional cases where that discretion is seriously abused and the abuse persisted in.

66. At the close of his term of office Sir Charles Elliott has much pleasure in recording that municipal administration in Bengal is on the whole creditably carried on, and that there is a tendency to improvement in the efficiency with which municipal funds are expended for the public good. The defects which exist are due mainly to the constitution of the Committees themselves. Few Municipal Commissioners have had any training in public business, and most of them are fully occupied with their own affairs. For deliberation and discussion they have considerable aptitude: their difficulties begin when decisions expressed in general terms have to be carried out in detail. Here they are at a great disadvantage as compared with the District Boards. Municipalities have to create their own executive and to acquire for themselves experience in the transaction of business, while District Boards have both of these essential requisites found for them in the person of the Chairman and his permanent staff. The executive work done by the former agency cannot, therefore, be judged by the same standard as is applied to the latter, but for all that municipalities fill a useful place in the system of administration and discharge a number of functions which could not conveniently be undertaken by Government officials.

By order of the Lieutenant-Governor of Bengal,

H. H. RISLEY,

Secretary to the Government of Bengal.

APPENDICES.

APPENDIX A.

Statement showing the date of establishment of each Municipality in the Province, the population within municipal limits, and the actual number of rate-payers in each during the year 1894-95.

Name of Division.	Name of District	Serial number of Municipality.	Name of Municipality.	Date of establishment	Population	Number of rate-payers	Percentage of rate-payers to population
1	2	3	4	5	6	7	8
Burdwan.	Burdwan	1	Burdwan ...	1865 ..	34,477	7,315	21 2
		2	Kalna ...	1st April 1869 .	9,680	2,350	24 2
		3	Katwa ...	1st „ „ ..	6,699	1,601	23 8
		4	Dainhat . .	1st „ „	5,144	1,126	21·8
		5	Ramganj .	1st June 1876	13,772	1,087	7 8
	Birbhum . .	6	Suri	July „	7,481	996	13 3
	Bankura	7	Bankura ...	1st April 1869 .	18,743	2,504	13 3
		8	Vishnupur ...	16th September 1873 ..	18,190	2,274	12 5
		9	Sonamukhi	1st April 1886	13,462	2,072	15 3
	Midnapore	10	Midnapore ...	1865	32,264	4,810	14 9
		11	Tamluk ...	1864	6,612	1,598	24 1
		12	Ghatal	1st April 1869 ...	13,942	3,075	22 05
		13	Chandrakona .	1st „ „	11,309	2,330	20 6
		14	Ramjibanpur ...	1st „ 1876 .	9,977	2,000	20 04
		15	Khirpai ...	1st „ „ .	5,708	1,343	23 5
		16	Kharar	1st „ 1888 ..	10,083	1,892	18 7
	Hooghly ..	17	Hooghly-Chinsura	1865	33,060	7,742	23 41
		18	Serampore ...	1865 . .	35,952	7,239	20 1
		19	Uttarpara ...	1865	6,489	1,521	23 4
		20	Baidyabati ...	1st April 1869 ...	18,380	3,936	21 41
		21	Bhadreswar ...	1st „ „	9,639	1,968	20 4
		22	Kotrang ...	1st „ „ ..	5,164	970	18·7
		23	Bansbaria ...	1st „ „ ..	6,783	1,831	26 9
		24	Jahanabad ..	1886	8,326	1,703	20 4
	Howrah .	25	Howrah	1862	116,606	16,195	13 9
		26	Bally ...	1st April 1883 ..	16,700	2,965	17·75
				DIVISIONAL TOTAL ...	474,642	84,443	17 79
Presidency.	24-Parganas.	27	Cossipore-Chitpur...	1st April 1889 ..	31,423	5,389	17 1
		28	Maniktala ...	1st „ „ .	28,161	6,117	21 7
		29	Baranagar ...	1st „ 1869 .	34,278	6,286	18 3
		30	South Suburban ..	1st „ „ .	69,642	11,000	15 7
		31	Rajpur ...	1st „ 1876 ...	10,940	1,900	17 3
		32	Baruipur ...	1st „ 1869 ..	3,922	900	22·9
		33	Jainagar ..	1st „ „ . .	8,233	1,330	16 1
		34	South Dum-Dum .	1st September 1870 ...	11,037	2,217	20 08
		35	North Dum-Dum ..	1st „ „ ...	5,354	1,092	20·3
		36	South Barrackpore	1st April 1869 ...	25,711	4,868	18·9
		37	North Barrackpore	1st „ „ ...	20,980	3,908	18 6
		38	Baraset . .	1st „ „ ...	9,754	2,400	24 6
		39	Naihati ...	21st May „ ...	29,724	6,870	23 1
		40	Gobardanga .	1st „ 1870 ...	6,704	1,216	18·1
		41	Basirhat ...	1st April 1869 ...	15,109	2,330	15 4
		42	Baduria ...	1st „ „ ...	12,744	2,165	16·9
		43	Taki ...	1st „ „ ..	4,936	1,023	20 7
	Nadia ...	44	Krishnagar ...	1st November 1864 ...	25,500	6,000	23 5
		45	Santipur ...	11th January 1865 ...	30,437	8,724	28 6
		46	Ranaghat ...	21st September 1864 ...	8,506	2,245	26 3
		47	Nadia ...	1st April 1869 ...	13,334	2,364	17·7

APPENDIX A—*continued.*

Name of Division	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population	Number of rate-payers	Percentage of rate-payers to population
1	2	3	4	5	6	7	8
Presidency—*concluded*	Nadia—*concld.*	48	Kushtia ...	1st April 1869 ..	11,199	1,841	16 4
		49	Kumarkhali ...	1st „ „ ...	6,165	1,732	28·09
		50	Meherpur ...	15th „ „ ...	5,820	1,306	22·4
		51	Birnagar ..	1st „ „ ...	3,421	1,116	32·6
		52	Chakdaha	1st May 1886 .	8,618	1,647	19 1
	Murshidabad.	53	Berhampore ...	1st July 1876 ...	23,267	6,651	28 5
		54	Lalbagh .	1st April 1869	31,667	5,752	18·1
		55	Jangipur ..	1st „ „ .	9,863	2,584	26·2
		56	Kandi ...	1st „ „ ..	11,089	2,021	18·2
	Jessore ..	57	Jessore .	August 1864 ...	8,306	1,670	20 1
		58	Kotechandpur	1st July 1883 .	9,502	1,500	15 7
		59	Moheshpur ...	1st April 1869 ..	4,451	1,156	25 9
	Khulna ...	60	Khulna	1st October 1884 .	8,667	1,541	17 7
		61	Satkhira ...	1st April 1869 ..	8,550	1,793	20 9
		62	Debhatta ...	1st „ „ ...	5,384	1,096	20·3
		63	Chanduria	21st May „ ..	2,593	562	21·6
				Total ...	5,64,991	1,14,312	20·2
Rajshahi	Rajshahi	64	Rampur Boalia .	21st August 1876 .	21,407	4,798	22 4
		65	Nator ...	1st April 1869	9,185	1,800	19 5
	Dinajpur	66	Dinajpur ..	1st „ „ ..	12,204	1,696	13 9
	Jalpaiguri	67	Jalpaiguri ...	1st „ „ ..	9,682	1,428	14 7
	Darjeeling	68	Darjeeling .	1st July 1850 .	14,145	1,027	7 3
		69	Kurseong .	1st May 1879 .	3,522	181	5 1
	Rangpur . .	70	Rangpur .	1st April 1869 ..	14,216	2,590	18 2
	Bogra .	71	Bogra ...	1st July 1876 ...	6,605	1,651	24·9
		72	Sherpur ..	1st „ „	3,965	930	23 5
	Pabna ..	73	Pabna ...	1st „ „	16,486	3,300	20 6
		74	Sirajganj ...	1st April 1869 ...	23,188	4,778	20 6
				Total ..	134,605	24,179	17 9
Dacca.	Dacca ...	75	Dacca ...	August 1864 ..	82,321	11,758	14·2
		76	Naraingani .	8th September 1876 ...	17,715	1,834	10·3
	Mymensingh.	77	Nasirabad .	1st April 1869 ...	11,555	1,545	13 3
		78	Muktagacha .	October 1875 ..	4,923	976	19·8
		79	Jamalpur ...	1st April 1869 ...	15,388	2,325	15·1
		80	Sherpur ..	1st „ „ ...	10,744	1,778	16 5
		81	Kishoreganj . .	1st „ „ ...	13,988	2,376	16 9
		82	Bazitpur ..	1st „ „ ...	9,399	1,506	16·0
		83	Netrakona ...	1st January 1887 ..	9,821	1,546	15 7
		84	Tangail ...	1st July „ ...	17,973	2,837	15·7
	Faridpur	85	Faridpur ..	January 1869 ...	10,774	1,576	14·6
		86	Madaripur ...	April 1875 ...	13,772	3,585	26·0
	Backergunge.	87	Barisal ...	1st July 1876 ..	15,482	2,671	17 2
		88	Nalchiti ...	April 1875 ..	1,675	265	15·8
		89	Jhalakoti ...	1st April 1875 ...	2,365	544	22·9
		90	Pirojpur ...	1st July 1885 ...	12,246	2,333	19·0
		91	Patuakhali ...	1st April 1892 ...	4,885	898	18·3
					255,026	40,353	15·1

APPENDIX A—*continued.*

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population	Number of rate-payers.	Percentage of rate-payers to population
1	2	3	4	5	6	7	8
Chittagong.	Tippera .	92	Comilla ...	30th November 1864 ..	14,680	2,377	16 2
	Noakhali ...	93	Brahmanbaria ...	1st August 1868 ...	18,006	2,994	16 6
	Chittagong	94	Noakhali ...	1st July 1876 ...	5,428	1,208	22·2
		95	Chittagong .	5th July 1864 ...	24,069	4,406	18 3
		96	Cox's Bazar	1st April 1869 .	4,347	700	16 1
				Total	66,530	11,685	17·6
Patna	Patna ..	97	Patna ...	November 1864 ...	167,529	31,112	18 57
		98	Barh .	1st May 1870	12,363	2,245	18 15
		99	Bihar ...	1st April 1869 ...	47,723	7,063	14 79
		100	Dinapore Nizamat	1st July 1887 . .	28,696	4,579	15 95
	Gaya ...	101	Gaya ...	May 1865 ...	80,383	12,536	15 5
		102	Tikari .	1st October 1885 ..	11,532	1,348	11 6
		103	Daudnagar . .	1st „ „ ...	9,851	1,299	13 19
	Shahabad	104	Arrah .	1st January 1865 .	46,905	7,086	15 1
		105	Jagdispur ...	1st April 1869 ...	12,475	1,707	13 6
		106	Buxar .	1st „ „ ...	15,506	2,526	16 2
		107	Dumraon ...	1st „ „ .	18,384	3,033	16 4
		108	Bhabhua .	1st „ „ ...	5,962	887	14·8
		109	Sasaram	1st „ „	22,713	2,852	12 5
	Saran	110	Chapra .	April 1864 ...	57,352	8,380	14 6
		111	Revelganj . .	17th August 1876 ...	13,473	2,068	15 3
		112	Siwan .	April 1869 ...	17,709	1,760	9 9
	Champaran	113	Motihari ..	15th April 1869	13,108	1,792	13 6
		114	Bettiah .	15th „ „ . .	25,513	4,268	16 7
	Muzaffarpur	115	Muzaffarpur ..	November 1864 .	49,192	7,067	14 3
		116	Hajipur ...	June 1869 ...	21,487	3,222	14 9
		117	Lalganj	„ „ ...	12,493	1,814	14 5
		118	Sitamarhi ..	1st October 1882 ..	8,715	1,130	12 96
	Darbhanga	119	Darbhanga ...	1st November 1864 ...	73,561	7,559	10 2
		120	Madhubani	1st April 1869 ..	17,526	2,894	16 5
		121	Roserah ...	1st „ „ . .	10,885	1,581	14 5
				Grand Total . .	801,036	121,808	15 2
Bhagalpur.	Monghyr	122	Monghyr . .	November 1864 ...	57,077	7,078	12 40
		123	Jamalpur	1st July 1883 ...	18,089	2,490	13 76
		124	Jamui	1st March 1886 ...	9,319	1,060	11·37
	Bhagalpur	125	Bhagalpur .	September 1864 ...	69,106	8,375	12 11
		126	Colgong .	1st April 1869 ...	5,145	1,135	22 06
	Purnea .	127	Purnea ...	September 1864 ...	14,555	2,348	16·13
		128	Kishanganj . . .	1st April 1887 ...	8,466	1,312	15 49
	Malda ..	129	English Bazar	1st „ 1869 ...	13,818	3,344	24 2
		130	Old Malda . .	1st „ 1869 ...	4,178	804	19 24
	Sonthal Parganas	131	Deoghur . .	26th November 1869	6,163	638	10 35
		132	Sahibganj ...	1st April 1883 ...	11,297	1,329	11 76
				Total ...	217,213	29,913	13·77

APPENDIX A—*concluded.*

Name of Division	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
Orissa	Cuttack	133	Cuttack	4th July 1876	42,033	5,976	14 2
		134	Jajpur	1st April 1869	11,992	1,989	16 5
		135	Kendrapara	10th March „	17,647	2,900	16 4
	Balasore	136	Balasore	1st April 1877 ...	20,775	3,549	17 8
	Puri	137	Puri	1st „ 1881 ..	28,794	5,620	19 5
				Total ...	121,241	20,034	16·5
Chota Nagpur.	Hazaribagh	138	Hazaribagh	1st April 1869 ...	16,672	2,064	12 3
		139	Chatra	1st „ „ .	10,783	1,030	9 6
	Lohardaga	140	Ranchi	1st „ „ ...	20,306	3,737	18 4
		141	Lohardaga	1st July 1888 ..	7,110	1,066	14 9
	Palamau	142	Daltonganj	1st „ „	5,195	1,013	19·5
	Manbhum	143	Purulia	26th „ 1876 ...	12,128	1,720	14 1
		144	Jhalda	1st April 1888 ..	4,890	635	12 9
		145	Raghunathpur	1st „ „ ..	6,216	616	9 9
	Singhbhum	146	Chaibassa	1st „ 1875 ...	6,850	1,142	16 7
				Total ..	90,160	13,023	14 4
				Grand Total ...	2,725,434	459,750	16 8
				Grand Total for 1893-94	*2,727,620*	*463,960*	*17 0*

APPENDIX B.

Statement showing results of elections held during the year 1894-95.

Serial number of municipality.	Name of municipality.	Number of voters in the ward or municipality, if not divided into wards	Number of persons who actually voted	Percentage of attendance of voters	Number of Commissioners to be elected.	Number of candidates for election (in contested cases).	Remarks
1	2	3	4	5	6	7	8
2	Kalna .	Ward No. I—217 .	..		1	..	Successful.
3	Katwa	,, III— 17	..	..	2		
4	Dainhat ..	,, II—252 ...			1		
5	Ranıganj ,,.	,, I—358 .	169	50·0	1	4	
7	Bankura .	,, I—151	.		1		Successful
14	Ramjibanpur	,, II— 78	.		1		
16	Kharar	,, I—309*	88	12 3	4	8	Two successful, but one election failed in each case
		,, II—169* .			3		
		,, III—122* .			3		
23	Bansberıa ..	,, III— 53		.	1	.	
25	Howrah	,, VIII—693	.		1		
27	Cossipore-Chitpur	,, IV—738	.		1		Successful.
33	Jainagar	, I—156			1		
		,, IV—120			1	..	
34	South Dum-Dum	,, III—143 .	36	25 1	1	2	
35	North Dum Dum.	,, II—273	144	52 7	1	4	
37	North Barrackpore	,, IV			1	2	
		,, V			1	..	Successful.
38	Barasat .	,, I			1	.	Election failed owing to the failure of the rate-payers to nominate a candidate within the prescribed time A Commissioner was appointed under section 16 of the Act
40	Goverdanga	,, VI			1		
41	Basırhat	,, I—125	.	...	1		Successful
		,, VIII— 51			1		
42	Baduria ..	,, V—108	5	4 6	1	3	
		,, VIII—227	4	9 09	1	2	
45	Santipur ..	,, I—495			1		Successful,
		,, 495	159	32 1	1	4	
		,, II—514 .	117	22 7	1	2	
46	Ranaghat ..	,, VI—			1	...	Successful
47	Nadia	,, I—453 .			1		
48	Kushtia .	,, VI			1		Election failed, as no candidate was nominated The vacancy was filled up by appointment of a Commissioner by Government.
53	Berhampore	,, III—624 .			1		Successful
		,, V—254			1		
56	Kandi	,, II—170			1		
57	Jessore ..	,, III— 71			1		
59	Moheshpur	,, III— 98			1		
64	Rampur Boalia	,, II—299	35	11·7	1	5	
		,, VII— 91 ..			1		Successful
65	Nator	,, VI— 47	..		1	.	
66	Dinajpur ..	,, ,, D 89	38	42 6	1	2	
69	Kurseong .	Entire town . 225	15		1		Successful
79	Jamalpur .	Ward No III—130			1		
113	Siwan	570 .			1	.	
115	Muzaffarpur.	,, IV—271 ..		....	1		

* General elections.

APPENDIX B—*concluded.*

Serial number of municipality.	Name of municipality.	Number of voters in the ward or municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters.	Number of Commissioners to be elected	Number of candidates for election (in contested cases).	Remarks
1	2	3	4	5	6	7	8
119	Darbhanga ...	Ward No. IV—460* ...	113	24·5	1	3	
		,, VI—300*	58	19·3	1	3	
120	Madhubani	,, IV—106	..		1	...	Successful.
122	Monghyr	,, VI—224 ...	..	..	1	..	Election failed, as a candidate was not nominated within the prescribed time and a Commissioner was appointed by Government.
123	Jamalpur .	,, I—165	...	.	1	.	Successful.
		,, IV—249 ...			1	..	
		,, V— 72 ...	...		1	.	
128	Kishanganj	,, II— 55 ...			1	.	
129	English Bazar	,, IV	...	...	1		Election failed, and a Commissioner was appointed under section 16 of the Municipal Act
138	Hazaribagh*	,, I— 92 .	..	.	2	...	Successful.
		,, II—101 .			2		
		,, III—104	45	43·2	2	3	
		,, IV—158		..	2	..	Successful.
		,, V—116			2		
139	Chatra .	,, III— 93	. .	...	1	.	
143	Purulia	,, I—138 ..		. .	1		Successful

* General elections.

APPENDIX C.

Statement showing the mode of Assessment in vogue in each Municipality in the Burdwan Division, the rate at which the Tax on Holdings or on Persons is levied, and the result of any Revision of Assessment made during the year 1894-95

Serial number of Municipality	Name of Municipality	Mode of assessment in vogue	The rate at which the assessed tax is levied	Result of any General or Partial Revision of Assessment made during the year		Remarks
				Increase in income	Decrease in income	
1	2	3	4	5	6	
				Rs A P	Rs A P	
1	Burdwan	Rate on holdings ..	Rs 7½ per cent			A general revision of assessment was begun but not finished during the year
2	Kalna	Tax on persons	According to circumstances and property, annas 8 to Re 1 per cent on annual income of the assessee			A general revision was made at the close of the year to take effect from the beginning of the current year
3	Katwa	Ditto	Ditto 12 annas per cent on annual income			
4	Dainhat	Ditto	Ditto ditto			
5	Raniganj	Rate on holdings	Rs 7½ per cent			A general revision of assessment of holdings took place, and the assessments were enhanced in some cases in consequence of new and improved holdings
6	Suri	Tax on persons	House tax 14 annas per cent per month on income above Rs 30 and 12 annas on income up to Rs 30, latrine tax on annual valuation— As From Rs 10 to Rs 25 3 per month, „ „ 26 to „ 40 4 „ „ „ 41 to „ 60 5 „ „ „ 61 to „ 80 6 „ „ „ 81 to „ 100 7 „ and annas 2 per every Rs 50 and upwards	778 14 0		
7	Bankura	Tax on persons	Annas 12 per cent per month or Rs 9 in the year			The assessments revised during the latter end of 1893-94 came into force from the commencement of the year under report
8	Vishnupur	Ditto	Re 1 4 per cent			Ditto ditto
9	Sonamukhi	Ditto	Rs 2 per cent	24 11 9		Some new holdings were assessed with effect from the 4th quarter of 1894-95
10	Midnapore ..	Rate on holdings	Rs 7½ per cent on annual value of holdings		1,041 3 0	General revision was made during the year
11	Tamluk	Tax on persons	As 12 per cent on the monthly income of the assessees	449 9 3		Revision of assessment was made in 1894-94 but it took effect from the commencement of the year 1894-95
12	Ghatal	Ditto	½ per cent	1,040 15 9		Ditto ditto
13	Chandrakona	Ditto	1 per cent	192 10 6		New assessment made during the year
14	Ramjibanpur	Ditto	As 12 ditto	6 7 6		General revision made during the year
15	Khirpai	Ditto	Re 1 8 ditto	102 6 3		Ditto ditto
16	Kharar	Ditto	Re 1 ditto	501 8 0		Assessment raised from As 12 to Re 1 which took effect from the 2nd quarter of the year
17	Hooghly and Chinsura	Rate on holdings	6¼ per cent on the annual value of holdings			
18	Serampore	Ditto	7½ per cent on annual value of holdings	441 8 0		The assessments were enhanced in some cases of improved and new buildings
19	Uttarpara	Ditto	7½ per cent			
20	Baidyabati	Tax on persons	According to circumstances and property No rate specified 7 per cent on public buildings			
21	Bhadreswar	Ditto	According to circumstances and property but there is no fixed rate Generally at 7 per cent per annum on the annual income of the rate payers	15 0 0		General revision of assessment was made in Wards Nos II and IV at the close of the previous year and came into force from the beginning of the current year but the result is not known yet, as the objections have not been disposed of
22	Kotrung	Ditto	According to circumstances and property of the inhabitants at the rate of Re 1½ per cent			
23	Bansberia	Ditto	According to circumstances and property of the inhabitants at the rate of 8 annas to 11 annas per cent			
24	Jahanabad	Ditto	According to circumstances and property of the inhabitants at the rate of 8 annas to 12 annas per cent			A revision of assessment was made during the year which brought an increase of income to a little extent
25	Howrah	Rate on holdings	Rs 7½ per cent		445 0 0	The total increase on new and improved holdings assessed during the year was Rs 704, but the municipality still suffers by the removal of the range of huts which stood on the land belonging to the Port Commissioners on the Hooghly Bridge approach, and which they dismantled to improve the road The loss (which is merely in income from taxes) by this demolishing of the huts in question has been Rs 679, so that in the end a decrease of Rs 445 is the result In addition to the loss in increase sustained by the removal of the said range of huts and sheds numerous kutcha huts throughout the most prominent parts of the town have also been dismantled probably to provide space for the erection of pucka holdings as an inducement from the introduction of the approaching filtered water supply scheme The further loss from such dismantling amounts to Rs 1,149
26	Bally	Ditto	Ditto	65 14 6		Assessments were enhanced in cases of improved and new holdings

APPENDIX C—*continued.*

Serial number of municipality	Name of Municipality	Mode of assessment in vogue	The rate at which the assessed tax is levied	Result of any general or partial revision of assessment made during the year		Remarks.
				Increase in income	Decrease in income	
1	2	3	4	5	6	7
				Rs A P	Rs A P.	
27	Cossipore Chitpur	Rate on holdings	7½ per cent on the annual value of holdings	3 7 9		
28	Maniktala	Ditto	Ditto ditto	116 8 9		Increase was due to the assessment of new and improved holdings
29	Baranagar	Tax on persons	No fixed rate Generally at 1 per cent on income of the assessee	43 8 0		Increase is owing to the partial revision of assessment
			Latrine rate—According to a scale on the annual value of holdings	250 4 3		Ditto ditto ditto
30	South Suburban	Rate on holdings	7½ per cent on the annual value of holdings			General revision of assessment was made during the year, which will take effect from the 1st April 1895 It is stated that the result shows an increase of about 15 per cent on municipal income from house-rates
31	Rajpur	Tax on persons	No fixed rate Generally at 12 annas per cent on income			There was a general revision of assessment during the year resulting in an increase of Rs 473, but it is apprehended that some reduction of the amount will take place by the action of the appellate committee This assessment is to take effect from 1st April 1895.
32	Baruipur	Ditto	Ditto ditto			The revision of assessment was completed in March last resulting in an increase of Rs 360, but it has taken effect from the 1st April 1895
33	Jainagar	Ditto	Generally levied at Rs 12 over an income of Rs 1,000 a year			
34	South Dum Dum	Ditto	No fixed rate ..	.		Assessment was revised but did not take effect till April 1895 The result is an increase of Rs. 214 5
35	North Dum Dum	Ditto	Generally at 1 per cent on income			
36	South Barrackpore	Ditto	At 1 per cent			Revision of assessment was made during the year, which is to take effect from the 1st April 1895 The result has not been reported
37	North Barrackpore	Ditto	No fixed rate	500 0 0		The revision of assessment was made of Kulta water works from the third quarter of 1894 95
38	Barasat	Ditto	Generally at 1 per cent on annual income		..	A general revision was made during the year, which did not come into force until 1st April 1895 The result has not been reported.
39	Naihati	Ditto	Personal tax at 12 annas per cent per annum, and latrine fee is generally levied at 5 per cent on annual value of holdings	140 0 0		
40	Goberdanga ...	Ditto	Annas 10 per cent on the annual income		80 10 0	Due to the revision of assessment.
41	Basirhat .	Ditto	The rate was fixed at 12 annas per cent on the annual income of the rate payers	290 0 0	.	Due to the general revision of assessment.
42	Baduria	Ditto	No fixed rate generally at one per cent on income	23 0 0		Due to the partial revision made during the year
43	Taki .	Ditto	Generally at 10 annas per cent on income	.		
44	Krishnagar .	Rate on holdings	Six per cent on the annual value of holdings	1,000 0 0	...	A general revision of assessment was made at the end of 1894 95, which will come into force from 1st April 1895
45	Santipur ..	Ditto	6½ per cent on the annual value of holdings	615 0 0		General revision of assessment will come into force from 1st April 1895.
46	Ranaghat ..	Ditto	6½ per cent on the annual value of holdings			
47	Nadia ...	Tax on persons		312 0 0		General revision of assessment will come into force from 1st April 1895
48	Kushtia ..	Ditto	Annas 12 per cent for the first hundred 8 annas for the second, and 6 annas for every additional hundred	689 8 6	.	Ditto ditto
49	Kumarkhali	Ditto	No fixed rate for tax on persons, but latrine rate at the rate of Rs 4 11 per cent on the annual value of holdings			
50	Meherpur .	Ditto	No fixed rate ...		..	
51	Birnagar	Ditto	Ditto		.	
52	Chakdaha ..	Ditto	Ditto	84 6 3	..	Partial revision will come into force from 1st April 1895
53	Bo[illegible]	Ditto	Generally at Re 1 per cent. on income			
54	Lalbagh .	Ditto	Ditto ditto	458 7 0	..	General revision was made in 1893-94, but it came into effect from the 1st April 1894.
55	Jangipur	Ditto	Ditto ditto	78 3 5		Revision made during 1893-94 to take effect from first quarter of 1894 95
56	Kandi	Ditto	Ditto ditto		.	General revision made during the year to take effect from April 1895
57	Jessore . .	Rate on holdings ...	7½ per cent on annual value of holdings and latrine fees on a scale varying from Rs 2 8 to Rs 18 per year	231 0 6		Assessment enhanced in cases of new and improved holdings.
58	Kotchandpur .	Tax on persons	No fixed rate generally at about 1 per cent on income	341 7 6	...	
59	Moheshpur .	Ditto	No fixed rate		..	
60	Khulna ...	Ditto	No fixed rate; generally at one per cent on income.	86 0 0	...	Partial revision
61	Satkhira	Ditto ...	At annas 12 per cent. on income generally	..	...	
62	Debhatta	Ditto	Re 1 per cent. on the annual income	682 8 0	.	As all the appeals against the revised assessment are not disposed of yet, the increase will come down, as it seems, to Rs 500 or thereabouts.
63	Chanduria .	Ditto	Ditto ditto .	..		

APPENDIX C—*continued.*

Serial number of Municipality	Name of Municipality.	Mode of assessment in vogue	The rate at which the assessed tax is levied	Result of any general or partial revision of assessment made during the year		Remarks.
				Increase in income	Decrease in income	
1	2	3	4	5	6	7
				Rs A P	Rs A P	
64	Rampur Boalia	Tax on persons	At 12 annas per cent on the monthly income of ratepayers	109 0 0		The increase is due to revision of assessment
65	Nator	Ditto	At 8 annas per cent on the monthly income of ratepayers	..		
66	Dinajpur	Ditto	Varies from annas 1-6 to Rs 7 per mensem		187 4 2	The decrease is mainly due to exemption of the jail buildings from latrine fees under the amended Act
67	Jalpaiguri	Ditto	Varies from 6 pies to Rs 7 per month			
68	Darjeeling	Rate on holding	The holdings were assessed at 6 per cent and water rate levied at 2½ per cent	5 230 0 0		The increase is due to general revision of assessment and to the assessment of new and improved houses
69	Kurseong	Ditto	At 7½ per cent			
70	Rangpur	Tax on persons	At 8 annas per cent on the monthly income of ratepayers			Revision of assessment was made during the year under report, but it will take effect from the 1st quarter of 1896-96
71	Bogra	Ditto	At 12 annas per cent on the income of ratepayers	100 0 0		Increase due to general revision of assessment An increase of Rs 105 was also obtained in latrine fees
72	Sherpur	Ditto	At half pice per rupee on the monthly income of ratepayers	14 4 0		Due to general revision of assessment
73	Pabna	Ditto	At 12 annas per cent on the monthly income of ratepayers			
74	Sirajganj ..	Ditto	At 8 annas per cent on the monthly ratepayers			
75	Dacca	Rate on holdings	At 8 per cent on the annual value of holdings	339 9 6		The Commissioners assessed all new and improved holdings
76	Narainganj	Ditto	At 6¼ per cent on annual value of holdings			
77	Nasirabad	Tax on persons	1 According to circumstances and property at 8 annas per cent on the income, but Government buildings are assessed at 7½ per cent for the municipal tax			
			2 Latrine rate—At 5 per cent per annum on the annual value of holdings	115 0 0		The increase is due to the revision of latrine tax and water-rate made in March 1895 to take effect from April 1895
			3 Water rate—At 3 and 4 per cent per annum on the valuation of holdings according to distances from the nearest hydrant	361 0 0	...	
78	Muktagacha	Ditto	According to circumstances and property of the assessee (maximum Rs 84 and minimum 6 annas only)	639 0 0		The increase is due to the general revision of assessment
79	Jamalpur	Ditto	Ditto ditto ...	595 9 3		The increase is due to the revision of assessment made in March 1894
			Latrine rate—At 6¼ per cent per annum on annual value of holdings	1 019 4 11		The increase is due to the revision of the latrine tax made in March to take effect from April 1895
80	Sherpur	Ditto	According to circumstances and property (maximum Rs 84 and minimum 6 annas only)	115 0 0		The increase is due to partial revision
81	Kishorganj	Ditto	From 6 pies to Rs 7 per mensem	25 0 0		The increase is due to increase in the number of rate payers
82	Bazitpur	Ditto	According to circumstances and property (maximum Rs 84 and minimum 6 annas only)	92 0 0		The increase is due to general revision
83	Netrakona	Ditto	Ditto ditto	75 0 0		The increase is due to partial revision and to increase in the number of rate payers
84	Tangail ..	Ditto	According to circumstances and property at 10 annas per cent on the annual income		18 0 0	Due to partial revision.
			Latrine rate—At 4" per cent on the annual value of holdings		0 0 0	
85	Faridpur	Ditto	Levied according to circumstances and property Government buildings are assessed on their annual value at 7½ per cent	..		General revision of assessment has been made during the latter part of the year taking effect from 1st April 1895
86	Madaripur	Ditto	Ditto ditto	945 0 0		The increase is due to the revision of assessment
87	Barisal	Ditto	At annas 8 per cent on the annual income of the assessee Latrines rate— (1) Holding the annual value of which does not exceed Rs 25, at the rate of Rs 2 8 (2) Holding that exceeds Rs 25 and does not exceed Rs 50, at the rate of Rs 4 (3) Holding that exceeds Rs 50 and does not exceed Rs 100, at the rate of Rs 8 (4) Holding that exceeds Rs 100 and does not exceed Rs 200, at the rate of Rs 13 4 (5) Holding that exceeds Rs 200 and does not exceed Rs 300, at the rate of Rs 18-8 For every Rs 100 or a part thereof in excess of Rs 300, at the rate of Rs 6			There was a revision made during the year, the result of which has been an increase of assessment to take effect from 1895-96

APPENDIX C—*continued.*

Serial number of municipality	Name of Municipality	Mode of assessment in vogue	The rate at which the assessed tax is levied	Result of any general or partial revision of assessment made during the year		Remarks.
				Increase in income	Decrease in income	
1	2	3	4	5	6	7
				Rs A P	Rs A P.	
27	Cossipore Chitpur	Rate on holdings	7½ per cent on the annual value of holdings	3 7 9		
28	Maniktala	Ditto	Ditto ditto	116 8 9		Increase was due to the assessment of new and improved holdings
29	Baranagar	Tax on persons	No fixed rate Generally at 1 per cent on income of the assessee	43 8 9		Increase is owing to the partial revision of assessment
			Latrine rate—According to a scale on the annual value of holdings	250 4 3		Ditto ditto ditto
30	South Suburban	Rate on holdings	7½ per cent on the annual value of holdings			General revision of assessment was made during the year, which will take effect from the 1st April 1895 It is stated that the result shows an increase of about 15 per cent on municipal income from house rates
31	Rajpur	Tax on persons	No fixed rate Generally at 12 annas per cent on income			There was a general revision of assessment during the year resulting in an increase of Rs 473, but it is apprehended that some reduction of the amount will take place by the action of the appellate committee This assessment is to take effect from 1st April 1895.
32	Baruipur	Ditto	Ditto ditto			The revision of assessment was completed in March last resulting in an increase of Rs 350, but it has taken effect from the 1st April 1895
33	Jainagar	Ditto	Generally levied at Rs 12 over an income of Rs 1,000 a year			
34	South Dum Dum	Ditto	No fixed rate ..			Assessment was revised, but did not take effect till April 1895 The result is an increase of Rs 3115
35	North Dum Dum	Ditto	Generally at 1 per cent on income			
36	South Barrackpore	Ditto	At 1 per cent			Revision of assessment was made during the year, which is to take effect from the 1st April 1895 The result has not been reported
37	North Barrackpore	Ditto	No fixed rate	500 0 0		The revision of assessment was made of Fulta water works from the third quarter of 1894 95
38	Barasat	Ditto	Generally at 1 per cent on annual income		..	A general revision was made during the year, which did not come into force until 1st April 1895 The result has not been reported.
39	Naihati	Ditto	Personal tax at 12 annas per cent per annum, and latrine fee is generally levied at 5 per cent on annual value of holdings	140 0 0		
40	Gobordanga	Ditto	Annas 10 per cent on the annual income		80 10 0	Due to the revision of assessment.
41	Basirhat ..	Ditto	The rate was fixed at 12 annas per cent on the annual income of the rate payers	290 0 0		Due to the general revision of assessment.
42	Baduria .	Ditto	No fixed rate generally at one per cent on income	23 0 0		Due to the partial revision made during the year
43	Taki ..	Ditto	Generally at 10 annas per cent on income			
44	Krishnagar .	Rate on holdings	Six per cent on the annual value of holdings	1,000 0 0	...	A general revision of assessment was made at the end of 1894 95 which will come into force from 1st April 1895
45	Santipur	Ditto	6½ per cent on the annual value of holdings	615 9 0		General revision of assessment will come into force from 1st April 1895.
46	Ranaghat ..	Ditto	6½ per cent on the annual value of holdings			
47	Nadia ...	Tax on persons		342 0 0		General revision of assessment will come into force from 1st April 1895
48	Kushtia ..	Ditto	Annas 12 per cent for the first hundred 8 annas for the second and 6 annas for every additional hundred	689 8 6	.	Ditto ditto
49	Kumarkhali	Ditto	No fixed rate for tax on persons but latrine rate at the rate of Rs 1 11 per cent on the annual value of holdings			
50	Meherpur ..	Ditto	No fixed rate		..	
51	Birnagar	Ditto	Ditto . ..		..	
52	Chakdaha	Ditto	Ditto	84 6 3	...	Partial revision will come into force from 1st April 1895
53	Berhampore	Ditto	Generally at Re 1 per cent. on income			
54	Lalbagh ..	Ditto	Ditto ditto	458 7 0	..	General revision was made in 1893-94, but it came into effect from the 1st April 1894
55	Jangipur . .	Ditto	Ditto ditto .	78 3 5		Revision made during 1893 94 to take effect from first quarter of 1894 95
56	Kandi	Ditto	Ditto ditto			General revision made during the year to take effect from April 1895
57	Jessore .. .	Rate on holdings ..	7½ per cent on annual value of holdings and latrine fees on a scale varying from Rs 2 8 to Rs 18 per year	231 0 6		Assessment enhanced in cases of new and improved holdings
58	Kotchandpur .	Tax on persons .	No fixed rate generally at about 1 per cent on income	341 7 6	...	
59	Moheshpur .	Ditto	No fixed rate		.	
60	Khulna ...	Ditto	No fixed rate, generally at one per cent on income.	86 0 0	...	Partial revision
61	Satkhira	Ditto ...	At annas 12 per cent. on income generally	..	...	
62	Debhatta	Ditto	Re 1 per cent on the annual income	682 8 0	.	As all the appeals against the revised assessment are not disposed of yet, the increase will come down, as it seems, to Rs 500 or thereabouts.
63	Chanduria .	Ditto	Ditto ditto ..	.		

APPENDIX C—*continued.*

Serial number of Municipality	Name of Municipality.	Mode of assessment in vogue	The rate at which the assessed tax is levied	Result of any general or partial revision of assessment made during the year		Remarks
				Increase in income	Decrease in income	
1	2	3	4	5	6	7
				Rs A P	Rs A P	
64	Rampur Boalia	Tax on persons	At 12 annas per cent on the monthly income of ratepayers	109 0 0	.	The increase is due to revision of assessment
65	Nator .	Ditto	At 8 annas per cent on the monthly income of ratepayers			
66	Dinajpur	Ditto	Varies from annas 1 6 to Rs 7 per mensem		187 4 2	The decrease is mainly due to exemption of the jail buildings from latrine fees under the amended Act
67	Jalpaiguri	Ditto	Varies from 6 pies to Rs 7 per month			
68	Darjeeling	Rate on holding	The holdings were assessed at 6 per cent and water rate levied at 2½ per cent	5,230 0 0		The increase is due to general revision of assessment and to the assessment of new and improved houses
69	Kurseong	Ditto	At 7½ per cent			
70	Rangpur	Tax on persons	At 8 annas per cent on the monthly income of ratepayers			Revision of assessment was made during the year under report, but it will take effect from the 1st quarter of 1896 96
71	Bogra	Ditto	At 12 annas per cent on the income of ratepayers	166 0 0		Increase due to general revision of assessment An increase of Rs 105 was also obtained in latrine fees
72	Sherpur	Ditto	At half pice per rupee on the monthly income of ratepayers	14 4 0		Due to general revision of assessment
73	Pabna	Ditto	At 12 annas per cent on the monthly income of ratepayers			
74	Sirajganj ..	Ditto	At 8 annas per cent on the monthly ratepayers			
75	Dacca	Rate on holdings	At 8 per cent on the annual value of holdings	339 9 6		The Commissioners assessed all new and improved holdings
76	Narainganj	Ditto	At 6¼ per cent on annual value of holdings		.	
77	Nasirabad	Tax on persons	1 According to circumstances and property at 8 annas per cent on the income, but Government buildings are assessed at 7½ per cent for the municipal tax			
			2 Latrine rate—At 5 per cent per annum on the annual value of holdings	115 0 0		The increase is due to the revision of latrine tax and water rate made in March 1895 to take effect from April 1895
			3 Water rate—At 3 and 4 per cent per annum on the valuation of holdings according to distances from the nearest hydrant	361 0 0	...	
78	Muktagacha	Ditto	According to circumstances and property of the assessee (maximum Rs 84 and minimum 6 annas only)	639 0 0		The increase is due to the general revision of assessment
79	Jamalpur	Ditto	Ditto ditto ..	505 9 3		The increase is due to the revision of assessment made in March 1894
			Latrine rate—At 6¼ per cent per annum on annual value of holdings	1,019 1 11		The increase is due to the revision of the latrine tax made in March to take effect from April 1895
80	Sherpur	Ditto	According to circumstances and property (maximum Rs 84 and minimum 6 annas only)	115 0 0		The increase is due to partial revision
81	Kishorganj	Ditto	From 6 pies to Rs 7 per mensem	25 0 0	.	The increase is due to increase in the number of rate payers
82	Bazitpur	Ditto	According to circumstances and property (maximum Rs 84 and minimum 6 annas only)	92 0 0		The increase is due to general revision
83	Netrakona .	Ditto	Ditto ditto .	75 0 0		The increase is due to partial revision and to increase in the number of rate-payers
84	Tangail ..	Ditto	According to circumstances and property at 10 annas per cent on the annual income		18 0 0	Due to partial revision
			Latrine rate—At 4 per cent on the annual value of holdings	.	9 0 0	
85	Faridpur	Ditto	Levied according to circumstances and property Government buildings are assessed on their annual value at 7½ per cent	..		General revision of assessment has been made during the latter part [illegible] ar taking effect from 1st April 1895
86	Madaripur .	Ditto	Ditto ditto	945 0 0	.	The increase is due to the revision of assessment
87	Barisal .	Ditto	At annas 8 per cent on the annual income of the assessee Latrines rate— (1) Holding the annual value of which does not exceed Rs 25, at the rate of Rs 2 8 (2) Holding that exceeds Rs 25 and does not exceed Rs 50, at the rate of Rs 4 (3) Holding that exceeds Rs 50 and does not exceed Rs 100 at the rate of Rs 8 (4) Holding that exceeds Rs 100 and does not exceed Rs 200, at the rate of Rs 13 4 (5) Holding that exceeds Rs 200 and does not exceed Rs 300, at the rate of Rs 18-8 For every Rs 100 or a part thereof in excess of Rs 300, at the rate of Rs 6		.	There was a revision made during the year, the result of which has been an increase of assessment to take effect from 1895 96

APPENDIX C—*continued.*

Serial number of Municipality	Name of Municipality	Mode of assessment in vogue	The rate at which the assessed tax is levied	Result of any general or partial revision of assessment made during the year — Increase in income	Result of any general or partial revision of assessment made during the year — Decrease in income	Remarks.
1	2	3	4	5	6	7
				Rs A P	Rs A P	
88	Nalchiti	Tax on persons	Levied according to circumstances and property of the assessee		13 0 0	The demand was reduced at the time of general revision of assessment
89	Jhalokati	Ditto	Ditto ditto	148 0 0		The increase was due to revision of assessment
90	Pirojpur	Ditto	At the rate of annas 10 per cent on the annual income Latrines rate—At the rate of annas 10 per cent on the annual value of holdings	745 0 0		Ditto ditto
91	Patuakhali	Ditto	Levied according to circumstances and property of the assessee	96 0 0		The increase was due to increase in the number of assessees during the year
92	Comilla	Ditto	Levied according to circumstances and property of assessees	800 0 0		The latrine tax is levied at 6 per cent on the annual value of holdings There was a general revision of the existing assessment during the year under report to take effect from 1st April 1895, which gave an increase of about Rs 250 in the tax on persons and Rs 550 in the latrine tax in 1895 96
93	Brahmanbaria	Ditto	Ditto ditto			There was a general revision
94	Noakhali	Ditto	Ditto ditto			
95	Chittagong	Rate on holdings	At 7½ per cent			
96	Cox's Bazar	Tax on persons	Levied according to circumstances and property of assessees			
97	Patna	Rate on holdings	At 7½ per cent on annual value of holding The latrine tax is also levied at the same rate	8,918 0 0		
98	Barh	Tax on persons	According to their circumstances and property from half an anna to Rs 7 8 a month	18 0 0		
99	Bihar	Ditto	According to their circumstances and property, from half an anna to Rs 7 a month	3,291 0 0		General revision was made by a paid assessor during the year, to come into force from 1st April 1895 resulting in an increase of Rs 3,291 excluding Rs 3 000 as latrine tax
100	Dinapore Nizamut	Rate on holdings	At 7½ per cent			A general revision was made at the close of the year which has come into force from 1st April 1895
101	Gaya	Ditto	Ditto			
102	Tikari	Ditto	Ditto	867 0 0		
103	Daudnagar	Tax on persons	According to circumstances and property of persons, under section 85 clause (a) of the Act The average rate at which the taxes are levied does not exceed 2 per cent of the total income	107 0 0		
104	Arrah	Ditto	According to circumstances and property			
105	Jagdispur	Ditto	Ditto ditto			
106	Buxar	Ditto	Ditto ditto			
107	Dumraon	Ditto	Ditto at 1 4 per cent			
108	Bhabua	Ditto	Ditto at 1 per cent			
109	Sasaram	Ditto	According to circumstances and property at the rate of 1 8 and 1 per cent for residents and non residents, respectively			
110	Chapra	Rate on holdings	7½ per cent			
111	Revelganj	Ditto	Ditto		492 0 0	General revision of assessment was made at the beginning of the year The decrease is mainly due to the fire which burnt down many of the golas in the town
112	Siwan	Tax on persons	Levied according to circumstances and property Public buildings are taxed at 7½ per cent	506 0 0		The increase is due to the revision of assessment
113	Motihari	Ditto	10 annas per cent on income, according to circumstances and property	870 0 0		Owing to the revision of assessment in 1893-94, which took effect on 1st April 1894
114	Bettiah	Ditto	According to circumstances and property of the assessees			
115	Muzaffarpur	Rate on holdings	7½ per cent on the annual value of holdings	6,102 0 0		General revision of assessment was made during the year
116	Hajipur	Ditto	7½ per cent			
117	Lalganj	Ditto	Ditto			Assessment revised in 4th quarter of the year, but the result is not known There has been an increase (as per assessor's rating list) of Rs, 1,368 The rate payers have filed objections which are under enquiry.
118	Sitamarhi	Tax on persons	According to their circumstances and property	1,252 12 6		
119	Darbhanga	Ditto	At 1 per cent			Some new assessees were added to the list under section 93 of the Act.
120	Madhubani	Ditto	At 12 annas per cent			
121	Rosera	Ditto	According to circumstances and property			General revision of assessment which took place in the previous year came into force this year.
122	Monghyr	Rate on holdings	6¼ per cent, latrine rate at Re 3-10 4 per cent	2,064 0 0		Assessment revised at the close of the previous year, resulted in an increase of house and latrine tax
123	Jamalpur	Ditto	7 per cent, latrine tax at 3½ per cent			Assessment revised at the close of the year but the result is not known
124	Jamui	Tax on persons	12 annas on annual income of Rs 100		100 0 0	Revision was made during the year resulting in a decrease

APPENDIX C—*concluded.*

Serial number of Municipality	Name of Municipality	Mode of assessment in vogue	The rate at which the assessed tax is levied	Result of any general or partial revision of assessment made during the year		Remarks
				Increase in income	Decrease in income	
1	2	3	4	5	6	7
				Rs A P	Rs A P	
125	Bhagalpur	Rate on holdings	7 per cent latrine rate at 3 per cent, water rate at 3 per cent		134 0 0	
126	Colgong	Tax on persons	According to circumstances and property		2 0 0	
127	Purnea	Rate on holdings	6 per cent land tax at 0¾ per cent			
128	Kishanganj	Tax on persons	According to circumstances and property at 8 annas per cent on the annual income			
129	English Bazar	Ditto	At 8 annas per cent on the supposed income of assessees Latrine tax at 6 per cent on the annual value of holding	560 7 3		There was a general revision of the assessment during the year and it takes effect from 1st April 1895
130	Old Malda	Ditto	According to circumstances and property at 1¼ per cent on the approximate annual income of assessees	37 1 7		Due to partial revision of assessment
131	Deoghur	Ditto	According to circumstances and property Latrine tax at 3 per cent on the annual value of holdings containing dwelling houses	247 8 0		Owing to general revision in March 1894, which took effect in 1895
132	Sahibganj	Rate on holdings	At 5 per cent latrine rate at 1½ per cent on the annual value of holdings	38 0 0		By periodical inquiries in regard to new and improved holdings
133	Cuttack	Tax on persons	Levied according to the circumstances and property of the assessees at the rate of one per cent per annum on their income			
134	Jajpur	Ditto	Rupee 1 per cent per annum on the annual income of the assessee			
135	Kendrapara	Ditto	Levied according to the circumstances and property of the assessee			
136	Balasore	Ditto	Levied according to the circumstances and property of the assessees Public buildings are taxed under section 80 of the Act Persons holding offices under Government pay a percentage of 12 annas on their pay	1,100 0 0		
137	Puri	Rate on holdings	At 7½ per cent on their annual value		(a) 167	(a) House tax— Rs Previous demand 12,317 Revised do in 1894-95 12,150 Decrease 167
138	Hazaribagh	Tax on persons	Twelve annas per cent. on known income			A general assessment was commenced at the end of the year but not completed at its close
139	Chatra	Ditto	One rupee per cent per annum on known income	263 12 6		
140	Ranchi	Ditto	One rupee per cent on annual income up to Rs 1,200 and 8 annas per cent on remainder of the income to the extent allowed by law		142 8 6	
141	Lohardaga	Ditto	According to circumstances and property			
142	Daltonganj	Ditto	Ten annas per cent on estimated income	24 4 9		
143	Purulia	Ditto	One rupee per cent per annum on income	13 9 6	26 15 0	
144	Jhalda	Ditto				
145	Raghunathpur	Ditto		38 0 0		
146	Chaibasa	Ditto	No fixed rate			

APPENDIX D.

Statement showing the Demand, Collections, Remissions and Outstanding Balance of each Municipality on account of Municipal taxes for the year 1894-95

Serial No of Municipality	Name of Municipality	Demand			Collections				Remissions				Outstanding balance.	Remarks.
		Arrear	Current	Total	Arrear	Current	Total	Percentage of total collections (column 8) on total demand (column 5)	Arrear	Current	Total	Percentage of total remissions (column 12) on total demand (column 5)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Burdwan Division	Rs	Rs	Rs	Rs	Rs	Rs		Rs	Rs	Rs		Rs	
1	Burdwan	21 012	82 160	1,03,202	13,023	70,753	83 776	81 1	2,222	1,483	3 705	3 5	15,721	
2	Kalna	198*	8 428	8,626	1 36	8,114	8 250	95 6	63	219	282	3 2	94	* Rupees 198 is the correct arrear demand Rupees 198 as shown in column 14 of last year's statement was found to be a mistake in the outstanding demand of tax on persons
3	Katwa	1 664	6,811	8,475	1,298	3 547	4 785	56 4	203	150	353	4 1	3,537	
4	Dainhat	11	2 472	2,483	6	2,411	2 417	97 3	5	46	51	2 0	15	
5	Ranigunj	1,859	13 778	15,637	1,252	12 457	13 709	87 6	52	86	138	8	1,790	
6	Suri	500†	7 006	7 506	486	6 445	6 931	92 3	13	128	141	1 8	434	
7	Bankura	381	8 766	9 147	306	8 102	8,408	91 91	61	254	315	3 44	424	
8	Vishnupur	67	4,734	4,800	64	4 473	4 537	94 5	3	132	135	2 8	128	
9	Sonamukhi	.	4,429	4,429		4,394	4,394	99 2		35	35	8		
10	Midnapore	13,554	34,829	48 383	5,248	28 250	33 498	68 02	4,881	1,112	5,993	12 3	8,892	† The figures now shown are correct as reported by the Magistrates concerned
11	Tamluk	13	3 616	3 629	12	3 573	3 585	98 7	1	29	30	8	14	
12	Ghatal	461	6 413	6,874	344	5,759	6 103	88 7	100	73	173	2 5	598	
13	Chandrakona	24	3,011	3,035	23	2,798	2,821	92 9	1	173	174	5 7	40	
14	Rampurhat	27	2,145	2 172	24	1,788	1 812	83 3	2	24	26	1 1	334	‡ In this arrear balance the sum of Rs 627 is included on account of arrear trade license fees collected during the year under report
15	Khatra	89	1 783	1 872	43	1 622	1 665	88 9	46	36	82	4 3	125	
16	Khanar	356	3 310	3 666	313	2,118	2 431	66 3	43	241	284	7 7	951	
17	Hooghly Chinsura	17 783	36,630	54 413	9,135	21,000	30,135	55 58	443	648	1,091	2 0	23 187	
18	Serampore	30 448*	38 509	68 957	14,665	21 616	36,281	52 61	247	1,087	1,334	1 93	31,342	
19	Uttarpara	2 581	9 536	12 117	1 540	5,350	8 890	73 36	484	396	880	7 26	2 347	§ There was an omission on the part of the Municipal Commissioners to include the demand of Rs 300 on account of tax on carriages from the Uttarpara Municipality in the last year's report
20	Baidyabati	3 371	11 057	14 428	1 187	8 900	10 1??	70 25	.	33	33	22	4 258	
21	Bhadreswar	5 986†	7,643	13,628	2 177	4,183	6 360	46 6	140	34	174	1 2	7 094	
22	Kotrung	1,710	2 699	4 439	1,518	1 687	3 205	72 2	58		58	1 3	1 176	
23	Bansberia	568	4 249	4 817	352	2,066	2 418	63 34	164	36	200	5 25	1,199	
24	Jahanabad	71	2 749	2,820	67	2,384	2,451	86 9	4	76	80	2 8	289	
25	Howrah	64,196‡	2 95 447	3,59 873	22 847	2 29 289	2 52,136	70	14,007	5,067	20 064	5 5	87,673	
26	Bally	8,088§	15,486	21,174	4,507	9,868	14 375	59 4	814	469	1,283	5 3	8,516	
	Total .	1 75 908	6,16,614	7 92,002	80,513	4 74,997	5,55,510	70 08	24,147	12,967	37,114	4 6	1,99,978	
	Presidency Division													
27	Cossipore Chitpur	12,555	86 654	99 209	12,025	68 719	80,744	81 3	1,827	2,477	4,304	4 3	14,161	
28	Manicktala	40 908	50 897	1,00,805	13 227	32,751	45,978	45 5	30,106	.	30 106	29 8	24,811	
29	Baranagar	7 870	41,106	48,976	5 894	32 223	38,117	77 8	1,074	3,001	4,975	10 1	5,884	
30	South Suburban	21 764	46 868	68 632	13 832	30,265	43 597	63 5	5,050	2,567	7,617	11 09	17,418	
31	Rajpur	1 625	6 050	7,675	1 056	4,984	6 040	78 7	161	60	221	2 8	1,415	
32	Baruipur	706	3,133	3 839		3 111	3 111	81 03	..	22	22	5	706	
33	Jamagu	1,022	4 145	5,167	764	3,755	4 519	87 4	78	5	83	1 6	565	
34	South Dum Dum	2,514	7 996	10 510	1 805	5,278	7 083	67 3	607	663	1,330	12 6	2,097	
35	North ditto	903	4 676	5 579	798	2 812	3 610	65 3	104	871	975	17 4	964	
36	South Barrackpore	8,801	13,026	16,917	2,717	10 592	13,308	78 6	62	590	652	3 8	2,057	
37	North Barrackpore	5,627	12 991	18,618	4,445	7,503	11,948	64 1	431	227	658	3 5	6,012	
38	Baraset	1 212	8 110	9 322	702	6 029	6 731	72 2	833	8	841	9 02	1,750	
39	Naihati	7 303	19 631	26,984	2,752	16 156	18,908	70 06	2,480	288	2,768	10 2	5,308	
40	Gobardanga	260	3,606	3,871	108	2 857	2 965	76 3	157	225	382	9 8	534	
41	Barrackpur	813	5,257	6 070	813	4,080	5 502	90 6		74	74	1 2	494	
42	Baduria	1,396	4 570	5 966	1,144	2,920	4 064	68 1	211	111	322	5 3	1 580	
43	Taki	818	2 069	2,887	632	1 613	2 245	77 7	185	.	185	6 4	457	
44	Krishnagar	11 512	29 59?	41,107	6,782	19 445	26 227	63 8	768	588	1 351	3 7	13,529	
45	Santipur	6,603	17 054	23,657	3 156	11,708	14 864	62 8	2,901	544	3,445	14 5	5,348	
46	Ranaghat	944	5 521	6 465	678	4 486	5 164	79 8	201	20	221	3 4	1,080	
47	Nadia	1 978	4,154	6 132	905	2 909	3,817	62 2	1,070	652	1 722	28 08	593	
48	Kushtia	1,020	5 454	6 474	484	3 636	4 120	63 6	311	222	533	8 2	1,821	
49	Kumarkhali	70	4 826	4 896	61	3 328	3 389	69 2	9	80	89	1 8	1,418	
50	Meherpur	136	2 2 1	2,389	131	2 071	2 202	92 1	5	50	55	2 3	132	
51	Bimagar	167	2 576	2,743	127	2 433	2,562	93 4	17	21	38	1 3	143	
52	Chakdaha	58	3 344	3 402	54	3 247	3 301	97 2	4	54	58	1 7	33	
53	Berhampore	8 347	37 611	45 958	7,066	30 875	37,938	82 5	319	959	1,278	2 7	6,742	
54	Lalbagh	5,882	21,488	27 320	3,968	17 120	21 088	77 1	16	164	180	6	6 052	
55	Jangipur	1,004	8,394	9 398	904	5 865	6,769	72 02	77	354	431	4 5	2,193*	Of this Rs 901-10-3 has since been realized.
56	Kandi	51	5 427	5,478	29	4 916	4 945	91 9	22	58	80	1 5	353	
57	Jeaoro	1,418	13 897	15 315	1 299	13 270	14,569	95 1	119	231	350	2 2	396	
58	Kotchandpur	156	5,275	5,431	143	4 965	5 108	94 05	13	146	159	2 9	164	
59	Moheshpur .		1,874	1,874		1 662	1,662	88 7		9	9	4	203	
60	Khulna	2,244	10,548	12,792	1,783	8 145	9 927	77 6	450	578	1,028	8 03	1,836	
61	Satkhira	1,280	3 421	4,701	972	2 634	3 596	76 4	163	164	327	6 9	778	
62	Debhatta	753	1,623	2,376	710	1,036	1,752	73 7	30	19	49	2 06	575	
63	Chanduria .	330	806	1,136	161	644	805	70 8	. ..	....	. ....	....	331	
	Total ...	1,64,285	5,05,766	6,70,051	91,635	3,80,660	4,72,295	70 5	50,816	16,102	66,918	9 9	1,30,838	

APPENDIX D.—*continued.*

Serial No of Municipality.	Name of Municipality	Demand			Collections				Remissions				Outstanding balance	Remarks
		Arrear	Current	Total	Arrear	Current	Total	Percentage of total collections (column 8) on total demand (column 5)	Arrear	Current	Total	Percentage of total remissions (column 12) on total demand (column 5)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rajshahi Division	Rs	Rs	Rs	Rs	Rs	Rs		Rs	Rs	Rs.		Rs	
64	Rampur Boalia	3,540	24,945	28,485	2,333	22,459	(c)24,692	86 7	504	262	766	2 7	3,027	(a) This is the correct balance for 1893-94 By mistake the amount of Rs 3 realized as penalty during 1893 94, was included under head current demand
65	Nator ..	(a) 180	10,594	10,775	171	9,964	10,135	94 0	9	453	462	4 2	178	(b) The amount has been realized in the current year
66	Dinajpur	1,972	24,360	26,332	1,859	22,423	24,282	92 2	78	782	860	3 2	1,190	(c) The figures shown in column 8 exclude miscellaneous receipts (penalties) shown in sub column 22 of statement No II
67	Jalpaiguri		14,648	14,648		14,203	14 203	96 9		437	437	2 9	(b) 8	(d) The figures shown in column 8 against serial No 68 have thus been arrived at
68	Darjeeling	1,308	64,697	66,005	667	61,772	(d)62,439	94 6	143	1,016	1,159	1 8	2,407	Rs
69	Kurseong		7,610	7,610		7,424	7,424	97 6		176	176	2 3	10	(e) Amounts shown in column 21 of form II 62 604
70	Rangpur	8 009	22,914	30,083	3,929	16,128	20,057	64 7	546	69	615	1 9	10,111	(n) Add amount of refund of tax only 27
71	Bogra	749	11,064	11,813	649	9,030	9,679	81 9	96	571	667	5 6	1,467	62,491
72	Sherpur	649	5,439	6,082	604	5,286	5,890	96 8	45	16	61	1 0	131	Deduct penalty shown in column 22 of form II 52
73	Pabna .	1,242	17,281	18,523	1,170	16,045	17,215	92 9	72	539	611	3 3	697	
74	Sirajganj	85	16,396	16 481	85	15,725	15,810	95 9		590	590	3 5	81	Shown in column 8 of Appendix D 62,439
	Total	17,794	2 19,943	2,37,737	11,367	2,00,459	2,11,826	89 0	1,493	4,911	6,404	2 7	19,507	
	Dacca Division													
75	Dacca	12,049	1,11 632	1 23 681	8,390	1,02 303	1,10 693	89 4	1,786	1,645	3 431	2 7	9,598	
76	Narainganj	61	38 931	38 992	10	38 730	38 760	99 4	31	160	191	4	41	
77	Naraiabad	4,809	24,878	29,687	3,067	23 453	26,520	89 3	1,727	715	2,442	8 2	725	Penalties Rs 202
78	Muktagacha	769	4,627	5 396	606	4 238	4,844	89 7	86	11	97	1 7	456	Ditto 13
79	Jamalpur	94	8,169	8,263	27	7 258	7 285	88 8	7	911	918	11 1		Ditto , 197
80	Sherpur	213	4,975	5 188	176	4 543	4 719	90 9	38	89	127	2 4	342	Ditto ,, 49
81	Kishoreganj	321	4 196	4 517	198	3 690	3,868	85 6	118	233	341	7 5	308	Ditto 20
82	Bazitpur	291	2 234	2 525	251	2,094	2 345	92 8	40	45	85	3 3	95	Ditto , 4
83	Netrakona	249	3 401	3,650	227	3 067	3,294	90 2	22	157	179	4 9	177	Ditto ,, 5
84	Tangail	722	5 656	6 378	632	4 884	5 516	84 9	144	138	282	4 4	680	Ditto , 84
85	Faridpur	1 184	9,786	10 970	717	9,048	9 765	89 0	371	209	580	5 3	625	Ditto ,, 88
86	Madaripur	1,340	7 929	9 267	637	6,897	7,534	81 2	109	403	512	5 5	1,221	Ditto , 29
87	Barisal	317	22 301	22 618	131	21 543	21,674	95 8	186	481	667	2 9	277	Ditto ,, 235
88	Nalchiti		1 904	1 904		1 886	1 886	99 0		18	18	9		Ditto ,, nil
89	Jhalokati		3,360	3 360		3,254	3,254	96 8		27	27	8	79	Ditto ,, 3
90	Pirojpur	40	5,325	5 365	40	4,989	5 029	93 7		99	99	1 8	237	Ditto ,, 244
91	Patuakhali	31	2,295	2,326	28	2,150	2,178	93 6	3	101	104	4 4	44	Ditto ,, 254
	Total	22,428	2,61,599	2,84,027	15,047	2,44,017	2,59,064	91 2	4,668	5,432	10,100	3 5	14,863	
	Chittagong Division													
92	Comilla	(a) 2,857	14,332	17,189	2,316	12,400	(b)14,716	85 6	356	322	678	3 9	1,795	(a) Rs 2 realised in excess have been since added to the demand
														(b) The difference of Rs 3 647 between this amount and the amount shown in column 23 of statement II is due to the fact that Rs 49 realised on the 30th March 1895, and not credited into the treasury during that month have not been shown in statement II, but have been shown in this Appendix On the other hand Rs 17, Rs 2 338 Rs 38 and Rs 1,283 shown in columns 22, 17, 16 and 15 of statement II respectively on account of penalties tolls tax on professions and trades and tax on animals and vehicles have not been included in Rs 14 716 shown in column 8 of this Appendix
93	Brahmanbaria	812	4,413	5,225	746	3,996	4,742	90 8	65	90	55	2 9	328	

APPENDIX D.—*continued.*

Serial No of Municipality	Name of Municipality	Demand			Collections.				Remissions				Outstanding balance	Remarks
		Arrear	Current	Total	Arrear	Current	Total	Percentage of total collections (column 8) on total demand (column 5)	Arrear	Current	Total	Percentage of total remissions (column 12) on total demand (column 5)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Rs	Rs	Rs	Rs	Rs	Rs		Rs	Rs	Rs		Rs	c
	Chittagong Division—*concluded*													
94	Noakhali	324	4,061	4,385	8	3 647	(c) 3,915	89 3	52	160	212	4 8	258	(c) The difference of Rs 622 between this amount and the amount shown in column 23 of statement II is due to the fact that Rs 84 realised on the 31st March 1894 and not shown in statement II of previous year, as reported in Appendix D of that year, have been shown in statement II of the year under report, and Rs 74 realised on the 31st March 1895 and not credited into the treasury on the same day have not been shown in statement II, but have been shown in this Appendix On the other hand Re 1, Rs 159 and Rs 452 shown in columns 22, 16 and 15 of statement II, respectively, on account of penalty tax on professions and trades, and tax on animals and vehicles have not been included in Rs 3 915 shown in column 8 of this Appendix
95	Chittagong	424	14 873	15,297	220	14,260	(d) 14,480	94 7	184	332	516	3 4	301	(d) This amount together with penalties (Rs 366), tolls (Rs 6 861) on ferries, tax (Rs 419) on professions and trades and tax (Rs 2 962) on animals and vehicles agrees with the amount shown in column 23 of statement II
96	Cox s Bazar		3,826	3 826		3 795	(e) 3,795	99 2		31	31	8		(e) This amount together with penalties (Rs 9) agrees with the amount shown in column 23 of statement II
	Total	1 417	41 505	42 922	3 50	38,098	41,648	90 7	657	935	1,592	3 4	2,782	
	Patna Division													Penalties realised — Rs: Patna 1,085; Barh 58; Bihar 372; Dinapore Nizamat 107; Total 1,622
97	Patna	35,167	1,41 176	1,76 641	21,375	1 21,053	1,42 428	80 63	2,847	1,989	4,836	2 73	29,379	
98	Barh	74	4 904	4 978	64	4 754	4,818	96 7	10	61	71	1 4	89	
99	Bihar	386	11 385	11,771	284	11,193	11,477	97 5	101	128	229	1 9	65	
100	Dinapore Nizamat	1 354	10 177	11,531	1,032	8,835	9,867	85 56	142	60	202	1 75	1,462	
														Penalties — Rs: Gaya 449; Tikari 57; Daudnagar 34; Total 540
101	Gaya	46	40 101	40 147	45	19 061	40 106	99 9	1	40	41	08		
102	Tikari	6	6,365	6,371	6	6,282	6,288	98 7		22	22	3	61	
103	Daudnagar	(a)1,553	3,581	5 134	999	2,606	3,605	70 2	41	52	93	1 8	1,436	(a) The difference of Rs 1 125 between this and column 14 of Statement D for 1893-94 is due to the fact that this amount on account of share of receipts of the Daudnagar Nasriganj ferry was not shown in that statement, inasmuch as no information was received in time from the Shahabad District Board
104	Arrah	2 905	22 294	25 199	1,876	19,047	20 923	83 03	659	585	1,244	4 9	3,032	
105	Jagdispur		3,180	3,180		3,179	3 179	99 7		7	7	21		
106	Buxar	969*	7,854	8 823	947	6,759	7 706	87 3	22	214	236	2 6	881	* The outstanding balance of the Buxar Municipality at the close of the year 1893 94 was Rs 969, and not Rs 465 as was shown by the Chairman by mistake in his Appendix D of the previous year
107	Dumraon	292	5 578	5 870	192	4 935	5,127	87 3	43	152	195	3 3	548	
108	Bhabua		2 148	2 148		2 092	2,092	97 3		46	46	2 1	10	
109	Sasaram	1,880	7 225	9,105	1,036	5,375	6,911	75 9	210	220	430	4 7	1,764	(b) The total amount of penalties recovered is Rs 308.

APPENDIX D.—*continued.*

Serial No of Municipality.	Name of Municipality	Demand.			Collections				Remissions				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of total collections (column 8) on total demand (column 5)	Arrear	Current.	Total	Percentage of total remission (column 12) on total demand (column 5)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Patwa Division—*concluded.*	Rs	Rs.	Rs.	Rs.	Rs.	Rs.		Rs	Rs	Rs		Rs	
110	Chapra	2,595	22,998	25,593	2,580	20,167	(*c*)22,747	88 8	15	33	48	1	2,798	(*c*) Rupees 317 penalties if added to the figures in column 8 then the total tallies with that shown in columns 14, 15, 16 and 17 of Form II
111	Revelganj	265	8,141	8,406	164	7,713	(*d*)7,877	93 7	41	57	98	1 1	431	(*d*) Rupees 23 penalties if added to the figures in column 8, then the total tallies with that shown in column 25 of Form II
112	Siwan	279	6,608	6 887	98	6,495	(*e*)6,593	95 7	181	113	294	4 2		(*e*) Rupees 49 penalties i added to the figures in column 8, then the tota tallies with that shown in column 25 of Form II
113	Motihari .	854	7,456	8,310	658	5,845	(*f*)6,503	78 2	100	117	217	2 6	1,590	Rs. (*f*) As shown in the statement 6,503 *Deduct* collected but not credited into treasury during the year 142 — 6,361 *Add* collected in 1893-94 but credited in 1894-95 136 Penalties 15 Tax on profession and trade 59 — Total as shown in Form II . 6 571
114	Bettiah	197	11,427	11,624	153	11,092	(*g*)11,245	96 7	44	114	158	1 3	221	(*g*) As shown in the statement 11,245 *Deduct* collected but credited in April 1895 439 — 10,806 *Add* penalties 26 Add tax on profession and trade . 45 } 71 — Total as shown in Form II . 10,87"
115	Muzaffarpur .	2,892	43,697	46,589	2,550	40,921	43,471	93 3	271	405	676	1 4	2,442	Penalties — Rs. Muzaffarpur . 306
116	Hajipur ...	5	6,953	6,961	8	6,789	6,797	97 6		159	159	2 2	5	Hajipur 156
117	Lalganj .	50	3,324	3,404	80	3,026	3,106	91 2		13	13	3	285	Lalganj 93
118	Sitamarhi	96	5,569	5,765	187	5,318	5,505	95 4	2	61	63	1 09	197	Sitamarhi . 21
														Total 58
119	Darbhanga	4,313	26,683	30,996	1,053	23,119	24,172	77 9	1,319	1,764	3,083	9 9	3,741	Penalties realized —
120	Madhubani		6 528	6,528		6,365	6 365	97 5		132	132	2 02	31	Darbhanga 189
121	Roserah	15	3,407	3,422	13	3,360	3,373	98 5	2	47	49	1 4		Madhubani 4
														Roserah 45
														Total 208
	Total	56,326	4,28,065	4,84,391	35,900	3,85,381	4,21,281	86 9	6,051	6,591	12,642	2 6	50,468	
	Bhagalpur Division													
122	Monghyr	1,526	41,184	42,710	1,421	39,397	40,818	95 5	93	368	441	1 03	1,451	
123	Jamalpur	2,707	16,887	19,594	2,478	13,829	16,307	83 2	150	250	400	2 04	2,887	
124	Jamui	884	2,938	3,822	190	2,185	2,375	71 4	35	7	42	1 2	905	
125	Bhagalpur	20,068	67,918	87,986	13,744	40,998	03 742	72 5	2,112	5,263	7,375	8 3	16,869	
126	Colgong	327	4,206	4,533	315	3,706	4,021	88 7	10	62	72	1 5	440	
127	Purnea	1,119	12,905	14,024	1,043	11,875	12 918	92 1	52	313	365	2 6	741	
128	Kishanganj .	(*a*) 205	3,661	3,866	105	3,464	3,569	92 3	101	47	148	3 8	149	(*a*) Revised figure
129	English Bazar	6,020	10,516	16,336	1,917	8,419	10,336	63 2	3,394	301	3,695	22 6	2,305	
130	Old Malda	100	2,504	2,610	90	2,357	2,447	93 7	4	90	94	1 3	129	
131	Deoghur		5,532	5,532		5,407	5 407	90 3		35	35	0		
132	Sahibganj	1,884	8,376	10,260	1,268	7,851	9,119	88 8					1,141	
	Total ..	34,346	1,76,427	2,10,773	22,571	1,48,578	1,71,149*	81 2	5,971	6,076	12,607	5 9	27,017	

* Exclusive of penalties Rs 723.

APPENDIX D.—*concluded.*

Serial No of Municipality	Name of Municipality	Demand			Collections			Remissions					Outstanding balance.	Remarks.
		Arrear	Current	Total	Arrear	Current	Total	Percentage of total collections (column 8) on total demand (column 5)	Arrear.	Current	Total.	Percentage of total remissions (column 12) on total demand (column 5)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Orissa Division	Rs	Rs	Rs	Rs	Rs	Rs		Rs	Rs	Rs		Rs	
133	Cuttack	4,883	36,545	41 428	3,380	33 500	36,880*	89 02	1,195	1,745	2,940	7 09	1,608	*Penalties, Rs 47 12-6
134	Jajpur	85	4,150	4 235	79	3,782	3,861	91 1	6	104	110	2 5	264	Rs.
135	Kendrapara	7	6 707	6,714	7	6 649	6,656	99 1	..	58	58	0·9		Amount of penalties realized 16
136	Balasore	2,080	9,727	11,807	1,717	7,859	9,576	81 10	15	292	307.	2 60	1,924	Amount of cart registration fee 107
														Total 123
137	Puri	3,550	20,847	24,397	2,258	17,756	20,014	82 0	1,292	1,059	2,351	9 6	3,032	Rs
														Tax on animals and vehicles 1,172
														Tax on professions and trades 3
														Contribution from lodging-house fund for part pay of Conservancy Inspector 590
														Fines and penalties 1,412
														Total 3,177
	Total	10,605	77,976	88,581	7,141	69,546	76,987	86 9	2 508	3,258	5,766	6 5	5,828	
	Chota Nagpur Division													
138	Hazaribagh	387	5,848	6,435	374	4,951	5,325	82 7	213	207	420	6 5	690	Penalty Rs 16
139	Chatra	571	4,601	5,172	468	3,730	4,198	81 1	39	12	51	0 98	923	Penalty Rs 26
														Rs
140	Ranchi	2,488	12,658	15,096	2,025	8,820	10,845	71 8	341	422	763	5 05	3,448	Tax on professions and trades 37
														Fines and penalties 51
														88
141	Lohardaga		3,073	3,073		2,721	2,721	88 5	.	31	31	1 0	321	For penalties &c , *vide* explanation below marked (*a*).
142	Daltonganj	119	2,426	2,545	112	1,84	1,959	76 9	7	187	194	7 6	392	Penalty in column 13 of statement No II = Rs 25.
143	Purulia	(*b*)2,432	7,807	10,239	2,372	7,026	9,398	91 8	60	310	370	3 6	471	For penalties, &c , *vide* explanation below marked (*a*)
144	Jhalda	238	2,002	2 240	225	1,699	1,924	85 9	1	12	13	58	303	
45	Itaghunathpur	866	1,971	2,857	740	1,198	1,938	67 8	51	38	89	3 1	840	
46	Chaibassa	178	3,232	3,410	79	2 549	2,628	77 0		53	53	1 5	729	Penalty in column 13 of statement No II=Rs 13.
	Total	7 449	43,618	51,067	6,995	34,541	40,996	80 1	712	1,272	1,984	3 8	8,147	
	Grand Total	4,03,556	23 71,693	28,05,151	2,74,419	19,76,277	22,50,696	78 5	96,983	58,144	1,55,127	5 4	4,59,328	
	Grand Total for 1893-94	*4,27,689*	*23,31,279*	*27,08,968*	*2,43,143*	*18,60,629*	*21,03,772*	*77 6*	*59,612*	*59,379*	*1,18,984*	*4·3*	*4,86,913*	

(*a*)

	Lohardaga	Purulia.	Jhalda.	Raghunathpur.
1	2	3	4	5
	Rs	Rs.	Rs	Rs.
Collected during the year as shown in this statement	2,721	9,398	1,924	1 938
Deduct amount collected but not credited into the treasury during the year ..	240	84		122
	2,481	9,314	1,024	1,816
Add amount collected at the end of 1893-94, but credited into the treasury during 1894-95 .	40	..		69
Add penalties	36	4	12	6
Total amount shown in column 14 of statement No. II ...	2,557	9,318	1,936	1,891

(*b*) Outstanding balance shown in previous year's statement Rs. 713

Add tax due from the Bengal-Nagpur Railway on account of previous years ... 1,719

Total 2,432

APPENDIX E.

Abstract statement of the Income of the Municipalities in each Division in Bengal during 1893-94 *and* 1894-95.

Heads of Income.	Burdwan Division		Presidency Division		Rajshahi Division		Dacca Division		Chittagong Division		Patna Division		Bhagalpur Division		Orissa Division		Chota Nagpur Division.		Total.	
	1893-94.	1894-95	1893-94.	1894-95	1893-94.	1894-95	1893-94.	1894-95	1893-94.	1894-95	1893-94.	1894-95	1893-94.	1894-95	1893-94.	1894-95	1893-94.	1894-95	1893-94	1894-95.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs.	Rs.	Rs	Rs.	Rs.
[illegible]	2,49,433	2,45,438	1,59,617	1,57,463	37,651	37,922	80,405	83,861	14,493	14,480	1,76,094	1,88,981	64,871	75,007	13,199	13,810	..		7,86,763	8,16,912
[illegible]	42,208	41,373	45,783	45,449	20,915	20,363	8,366	8,336	3,917	4,097	40,671	40,322	15,452	17,601	5,851	6,777	2,682	3,347	1,85,910	1,88,265
[illegible]	8,467	9,695	7,070	8,650	1,531	2,167	1,913	4 059	166	616	6,873	7,460	1,888	2,501	1,214	646	575	583	29,663	36,317
[illegible]	13,240	13,286	12,347	11,010	7,699	7,491	15,463	14,992	9,384	10,995	28,316	67,108	24,985	25,240	9,973	8,765			1,21,347	1,38,887
[illegible]	16,534	17,908			12,995	13,165	50	5,424				71	5,461	8,352			.	...	35,960	44,920
[illegible]	35,770	34,998							..					..		.	..		35,770	34,998
[illegible]	1,41,385	1,52,100	79,697	88,403	56,286	61,204	70,451	74,603	3 973	4,795	23,064	25,044	22,004	25,195	17,247	16,432	3,914	2,911	4,18,021	4,50,749
[illegible]	65,343	67,945	1,46,195	1,61,260	67,545	69,435	64,337	69,893	18,080	20,528	1,14,599	1,15,043	17,435	17,253	32,052	34,177	33,137	33,795	5,58,223	5,89,379
[illegible]	1,856	1,570	1,935	2,212	877	1,016	1 605	1,478	301	307	3,413	3,693	813	723	2,556	1,872	288	189	13,644	13,060
[illegible]	17,183	15,436	46,993	41,712	6,682	6,651	8,051	8,417	2,841	2,645	12,039	12,439	7,960	7,471	3,301	3,560	3,345	3,139	1,08,415	1,01,470
[illegible]	61,652	59,043	27,848	34,887	35,441	65 537	31,614	33,336	8,891	10,521	49,820	50,961	15,780	18,408	8,854	10,586	14,158	14,866	2,73,658	2,98,145
[illegible]	16,795	13,403	37,051	23,096	15,590	16,327	43 653	9,371	1,524	1,935	42,585	40,290	15,324	10,472	4,841	5,694	2,304	2,430	1,77,673	1,22,938
Miscellaneous	6,441	6,965	10,217	16,704	11,703	7 093	4,218	4,638	3,936	2 844	10,620	14,372	6,879	7,616	179	187	2,452	1,128	56,785	61,547
V. Extraordinary and debt—																				
(a) Sale proceeds of Government securities and withdrawals from Savings Bank	1,067	4,1 10		103	92			4,143				13		190			.		1,060	8,359
(b) Loans	20,000	5,10,00 0	25,000			70,000			45,000		2,03,000	2,75,000			5,000				2,98,000	8,55,000
(c) Realizations of sinking fund for repayment of loans	6,000		1,000	6,000						2,310	.				124	..			7,124	8,310
(d) Advances	25,621	27,09 8	9,733	18,267	15 769	21,812	17,927	17,950	2,931	2,727	33,341	43,144	6,549	12,611	5,051	5,466	2,780	2,192	1,17,763	1,57,567
(e) Deposits	11,279	40,998	25,439	16,485	5 298	5,656	8,131	7,751	3,212	3,300	27,129	34,555	4,838	3,733	2,930	3,215	1,806	2,041	90,363	1,18,034
Total	7,40,319	12,61,20C	6,24,935	6,32,361	3,16,076	4,05,889	3,54,684	3,48,252	1,18,119	83,000	7,71,864	9,04,446	2,10,259	2,32,373	1,12,372	1,11,097	66,447	66,621	33,15,155	40,45,345

APPENDIX F—*continued.*

Serial number of Municipality.	Names of Municipality.	Total expenditure	General establishment.	Lighting	Water-supply.	Drainage	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Chittagong Division.	Rs.									
92	Comilla ...	18,885	7 3	5·	.	6 7	34·8	14·4	·6	23 2	2 4
93	Brahmanbaria	5,645	16 8	8 1	3 7	1·4	18 1	15·1	1 2	26·4	7·9
94	Noakhali .	5,275	15 9	7 7	8 3	17 2	19 6	8 6	·8	14 5	2 8
95	Chittagong . .	68,170	5 8	2·3	·7	2 1	13·8	53·7	4	8 7	9 1
96	Cox's Bazar .	6,246	10 8	...	·6	38 8	14·7	10·5	·9	11 2	6 7
	Total ..	1,04,221	7 5	2 9	1 1	5·8	18·2	39 6	·5	12 9	7 3
	Patna Division										
97	Patna ...	2,64,508	7 09	2 8	...	42·3	16·04	6·78	·3	16 29	1 51
98	Barh .	5,408	17 6	..	...	...	16 9	38 4	1 05	18 2	3 2
99	Bihar . .	15,270	13 9	4 1	...	1 9	22 5	18 5	7	28 9	8 2
100	Dinapore Nizamut.	15,334	12 9	11 06	...	...	31 3	11·9	·3	28 2	1 95
101	Gaya .	68,567	12 4	6 6	3 8	3 3	29 4	15 5	5	20·6	2·3
102	Tikari	9,151	14 4	4·1	4 3	...	23 9	. .	·4	42 1	1 9
103	Daudnagar . .	3,827	18 9	07	·1		21 6	24 9	1 2	21 7	9 7
104	Arrah ..	1,27,689	2·3	7	78 3	3	6 7	3 6	2	2 6	4
105	Jagdispur .	4,652	15 2	. .	3 9	29·3	11 9	19 7	2 5	7 8	4 04
106	Buxar .	9,066	9·6	4 04	...	9 7	19 8	13 6	1 05	35 4	5 07
107	Dumraon ...	5,967	14 6	7 6	...	11 3	22 4	6 4	2 2	25 3	7 9
108	Bhabhua .	3,294	18 6	·12	..	2 7	12 8	23 6	1·1	29 08	6·5
109	Sasaram .	15,605	9 3	7 04	. .	11 6	19 1	14 6	6	29 2	5 05
110	Chapra .	31,860	10·8	5 2	·2		28 1	19 1	1·3	4 5	5 1
111	Revelganj . .	8,960	16·9	4 2	...	2 6	32 3	18 0	2 0	10 9	7·0
112	Siwan .	9,293	9 8	6 2	1 5	5 3	18 2	17 8	1 2	25 3	5 6
113	Motihari .	13,769	8 6	4 5	..	5	17 2	23 2	55	34 0	3 4
114	Bettiah .	13,785	10 9	5 2	1 0	6 3	28 4	28 3	65	9 5	4·1
115	Muzaffarpur.	98,921	5 10	2·04	...	55 09	12 9	5 7	·1	13 5	1 4
116	Hajipur .	9,543	16·4	6 0	..	...	16 1	12·3	63	35 1	4 7
117	Lalganj .	4,730	21·18	5 2	16 1	1 5	8 4	2 3	1 3	31 3	6·7
118	Sitamarhi ...	9,626	8 2	2 35	.	1 07	6 48	40·1	83	32 85	2 1
119	Darbhanga ...	27,306	14 1	5·6	1 3	·6	38 4	8 9	1·1	20 4	2 7
120	Madhubani ..	12,409	9 1	·09	·2	20·9	13 2	17 1	·8	30 9	2 08
121	Roserah . .	4,367	16 1	·2	2	.	17 7	32 1	1 3	18 7	7·6
	Total ..	7,92,907	8·1	3·3	13 2	22·5	17·5	10 07	5	16 1	2 2
	Bhagalpur Division										
122	Monghyr ...	51,387	10·2	2·6	...	2·4	34·9	17·9	1·1	15 9	5·3
123	Jamalpur ...	19,931	13 7	·3	1 5	1 5	45·5	2·01	2 02	19·9	3·07
124	Jamui ...	2,801	23·5	4·2	2·9	...	12·06	14·2	4 2	22·5	11·8
125	Bhagalpur ...	85,396	6 7	·9	30 3	3 5	22·9	6·3	·3	20·2	1·9
126	Colgong ...	4,818	20·7	4·1	...	9·3	13·09	27·5	·3	12·9	7·8
127	Purnea	15,193	15·7	4·2	4·4	5·2	12·4	21·5	1 1	32·6	2·09
128	Kishanganj ...	6,909	14 7	6 7	4·1	3 3	13·5	23 2	2 08	21 6	7·6
129	English Bazar	14,517	9·1	3 1	...	·2	37·1	23·6	1·1	16 3	5·09
130	Old Malda ..	2,873	20 1	6 9	...	·8	19 1	24·7	·8	10·5	10·9
131	Deoghur ...	12,901	8 1	5·03	...	13 9	33·1	15·08	·3	17 03	4·4
132	Sahebganj ...	13,240	14·3	4·5	4·1	1·7	40·5	12 2	·7	17·8	2·4
	Total ...	2,29,966	10·3	2·4	12·1	3·5	28 7	12·7	·8	19·3	3·6

APPENDIX F—*concluded.*

Serial number of Municipality.	Name of Municipality.	Total expenditure.	General establishment	Lighting.	Water-supply.	Drainage	Conservancy.	Medical.	Vaccination	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Orissa Division	Rs.									
133	Cuttack ..	39,690	10 9	6 2	1 9	4 5	20 3	4 1	1 0	25 8	5·1
134	Jajpur .	5,095	18 5	·4	·5	1 3	18 3	20 3	..	25 4	10 2
135	Kendrapara ..	7,320	18 6	.	2 7	2 7	11·2	11 9	0 5	38 4	11 1
136	Balasore ...	14,616	11·24	7 6	3 2	1 7	25·8	7 1	·27	12 5	6 65
137	Puri	34,966	11 6	4 1	·06	12 5	38 7	11 3	4	2 5	2·6
	Total .	1,01,687	12·4	5 0	1 4	6 9	33 9	8 8	6	13 8	5 2
	Chota Nagpur Division										
138	Hazaribagh	8,613	16 03	·51	9 1	2·8	31 2	17 4	1 2	9 5	7 3
139	Chatra .	5,751	18·4	...	5·3	2 2	24 2	18 8	1 6	15 8	8·2
140	Ranchi ...	16,425	13 2	3·06	6·9	2·6	44 9	13 5	73	7 5	3 5
141	Lohardaga .	3,325	32 9	1 6	...	1 3	17·2	10 4	1 9	19 4	12 3
142	Daltonganj	3,711	20·8	1 4	4 06	3 9	24·5	3 2	2 5	30·6	3 9
143	Purulia ..	18,819	10 1	4·3	23 0	8 3	16 0	10 2	6	11 4	3 2
144	Jhalda .	2,291	27 2	1 1	...	4 2	20 9	17·6	4	5 2	14 4
145	Raghunathpur ...	2,665	17·6	1·1	.	...	13 5	24 6	·3	26 2	12 6
146	Chaibassa ..	4,888	18 9	6 3	.	6	26·7	30·1	2 8	5 0	4 9
	Total ...	66,488	15·6	2 7	10 1	4 08	27 2	14 6	1·1	11·9	5 6
	Grand Total ..	37,81,701	8 8	4 2	21·8	7 2	23 4	8 7	49	15·5	3 6
	Grand Total for 1893-94. ...	*30,00,617*	*10 9*	*5 5*	*5·1*	*9 5*	*27 9*	*9 4*	*·6*	*18 2*	*4 5*

APPENDIX G.

Abstract Statement of the Expenditure of the Municipalities in each Division in the Province during 1893-94 *and* 1894-95.

Heads of Expenditure	Burdwan Division.		Presidency Division.		Rajshahi Division.		Dacca Division		Chittagong Division.		Patna Division.		Bhagalpur Division.		Orissa Division		Chota Nagpur Division		Total.	
	1893-94.	1894-95	1893-94	1894-95	1893-94	1894-95	1893-94.	1894-95	1893-94	1894-95.	1893-94	1894-95	1893-94	1894 95.	1893-94	1894-95	1893-94.	1894-95	1893-94.	1894-95.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	Rs.	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs.	Rs	Rs	Rs	Rs	Rs	Rs.
1. General Administration—																				
(a)—Office establishment, &c	46 196	42,510	33 642	36 757	26,134	25 041	17,223	16 926	4,614	4 071	35 263	35 779	13 166	13,173	3,600	6,061	5,584	5,927	1,85 422	1,86,268
(b)—Collection of taxes, &c	27 738	31,125	32,537	32 835	14,290	14,135	13,360	13,,35	3,795	3,375	28,565	29,128	10,503	10 518	6,918	6,643	4,729	4,488	1,42,535	1,46,142
(c)— ,, , tolls	196	302	1,307	148	64		557	261	68	932	53	53			112	91			2,297	1,787
(d)—Survey of land	203	97	533	724	114	21	435	590	49		828	538	101		17	1,408	200		2,540	3,378
(e)—Refunds	476	744	255	300	682	445		69	37	361	1,773	155	224	8	42	40	4	3	3,493	2,145
(f)—Pensions and gratuities ..	156		500		138	720					250	250				144			1,044	1,114
2. Public safety—																				
(a)—Fire (establishment, &c)	7,593	4,738	16,469	24 646	1	48	267	6	5	33	3 038	32			30	46	3	3	27,406	29,529
(b)—Lighting	69 853	57,576	29 858	33,213	13,042	12,869	13,713	15,055	2,323	3,091	26,012	26,210	4,610	5,573	4,701	5,173	2,055	1,838	1,66,167	1,60,596
(c)—Police	11,694	12,069	42	55			82	155			70	229				22	26		11,914	12,530
(d)—Rewards for destruction of wild animals	450	444	316	218	182	176	268	214	115	125	1,073	723	678	802	256	138	152	161	3,490	3,001
Public health and convenience—																				
(a)—Water-supply	42,271	5,34,972	31,479	65,671	9,946	25 176	49,597	29,397	1,019	1,153	1 567	1,04,883	13 081	27,857	2,082	1,464	4,692	6,725	1,55,684	7,97,303
(b)—Drainage	11,127	17,272	20,867	25,063	14,740	19,080	17,028	9,329	2,490	6,087	2,04,634	1,79,946	5,482	8,171	8,590	7,075	1,426	2,718	2,86,684	2,73,741
(c)—Conservancy (including road cleaning and watering) and latrines	2,53,651	2,57 367	1,45 867	1,62,030	85 320	89 366	89,615	99,619	17,724	18,913	1,40,714	1,38,816	55,693	66,054	34,622	34,550	17,643	18,126	8 40,849	8,84,861
(d)—Hospitals and dispensaries	41,392	39 620	40 180	47,076	27,138	32 672	44,831	42,077	9,290	41,300	74,093	79,930	26,260	29 383	8,632	8,954	10,433	9,740	2,82,189	3,31,052
(e)—Vaccination	3,093	3,139	4,471	4,406	1,312	1 316	1 702	1 762	489	556	3 864	4,004	2,168	2,064	745	639	984	758	18,828	18,644
(f)—Markets and slaughter-houses	4,721	4,919	217	865	2,058	7,817	2,811	3,237	210	382	5,918	2,170	353	816	906	1,118	3,787	1,584	20,981	22,906
(g)—Pounds ..	1,023	629	1,516	1,439	848	640	464	540	192	27	1,646	887	217	219	1,458	1,250	730	616	8,064	6,147
(h)—Dak bungalows and serais	51										60	60		106			243	253	354	419
(i)—Arboriculture, &c. ..	664	614	3,284	3,258	1,759	1,561	387	355	545	207	2,300	1,624	1,375	1,305	694	640	98	163	11,106	9,727
(j)—Public works—																				
(i)—Establishment	12,265	10,963	13 715	15,445	11,140	11,442	8 754	9 237	3,043	2,780	7 967	7,980	5,142	5,521	1,998	1,808	466	540	64,490	65,736
(ii)—Buildings	8 951	7,681	3,506	8,207	9,856	8,595	5,418	3 038	1,318	1,878	14,794	24,046	1,192	5,481	196	332	709	1,800	45,940	60,455
(iii)—Roads . ..	96,052	87,230	99,327	1,25,443	43 400	41,075	51,320	49,270	8,176	8,830	83,670	89 435	27,668	33,243	14,839	11,763	6,999	5,809	4,31,451	4,52,097
(iv)—Stores	1,463	494	88	15	42	100	30	276	4,179	316		6 475	113	170		180	27	20	5,942	7,966
4. Public instruction	50,708	45,350	20 332	23,995	14,593	15,477	5,729	8,227	8,445	7,643	21,080	18,209	7 520	8,489	4,913	5,363	3,547	3,771	1,36,867	1,36,524
5. Contributions for general purposes .	498	553	4,400	4,250		1,410	300	300			210	410	67	267	120				5,595	7,190
6. Miscellaneous . ..	33,920	35,238	23,545	30,252	17,446	17,043	15,167	14,545	2,635	2,181	32,158	41,930	8,029	10,747	4,866	6,765	1,586	1,747	1,39,652	1,60,426
7. Extraordinary and debt—																				
(a)—Investments (Government securities and Savings Banks)	17	4,876	4,746	2,599	440	1,030	90	90				466	464	948	272	373	78	352	6,107	10,734
(b)—Payment to sinking funds	8,500	2,524											2,000	2,000					10,500	4,524
(c)—Provident Fund withdrawals		..		162										189		117				468
(d)—Repayment of loans.	2,817	5 225	1,064	9,144	6,811	8,470	2 432	2,975	509	4,690	1,286	7,274				1,626			14,859	39,494
(e)—Advances ..	25,144	20,823	25,862	16,414	21 270	16,746	4,787	17,586	2,884	2,575	28,766	53,296	10,372	9,512	6,754	7,300	2,917	2,176	1,88,726	1,46,726
(f)—Deposits	8,993	26,470	7,920	11,474	3,509	3,722	8,626	8,298	3,108	3,299	7,957	22,619	4,585	3,128	2,940	3,087	1,522	2,057	49,158	84,154
Total	7,71,766	12,55,494	5 67 785	6,86,084	3,26,275	3,56,493	3,64,963	3,46,989	77,202	1,14,785	7,29,609	8,76,560	2,01,421	2,46,043	1,10,603	1,14,190	70,740	71,073	28,20,264	40,67,711

APPENDIX H,

Statement showing result and cost of vaccine operations carried on in each Municipality in the Burdwan Division during the year 1894-95

Serial number of Municipality	Name of Municipality	Number of vaccinators employed	Number vaccinated — Primary vaccination. Male	Female	Total	Re vaccination Male.	Female	Total.	Total	Average number of vaccinations by each vaccinator	Total number of successful operations (primary and re-vaccination	Percentage of successful cases Primary	Re-vaccination	Ratio of number primarily vaccinated per cent of population	Expenditure Rs A P	Average cost of each successful operation Rs A P	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Burdwan Division																
1	Burdwan	1 for whole year & temporary	363	349	712	307	47	354	1,066	711	903	93 8	66 9	2 06	184 0 0	0 3 3	
2	Kalna	1	154	156	310	37	13	50	360	360	350	97 7	94 0	3 2	58 0 0	0 2 7	
3	Katwa	1	127	124	251	1	1	2	253	253	250	98 8		3 7	60 0 0	0 3 10	
4	Dainhat	1	103	82	185	7	3	10	195	195	184	99 4		3 5	60 0 0	0 5 2	
5	Raniganj	1	187	195	382	11	7	18	400	400	395	100	72 2	2 7	92 0 0	0 3 8	
6	Suri	1	180	136	316	351	33	384	700	700	618	97 15	76 3	4 22	62 0 0	0 1 6	Besides these the following vaccinations were performed by the Civil Hospital Assistant in charge of the Suri Dispensary within the Municipality
			3	2	5	5	8	13	18	18	18	100	100				
7	Bankura	1	247	238	485	112	64	176	661	661	521	96 49	30 11	2 5	104 0 0	0 3 2	
8	Vishnupur	1	347	348	695	5	5	10	705	705	700	100	50	3 8	65 0 0	0 1 3	
9	Sonamukhi	1	272	291	563	33	5	38	601	601	571	100	26 3	4 18	69 0 0	0 1 11	
10	Midnapore	2	545	254	799	711	145	856	1,655	1,103	1,056	90 6	30 3	2 4	222 0 0	0 3 4	One employed for the whole year, and one for six months
11	Tamluk	1	120	121	241	16	12	28	269	269	227	92 9	10 7	3 6	50 0 0	0 3 6	
12	Ghatal	1	198	158	356	2	1	3	359	359	355	98 8	100	2 5	71 0 0	0 3 2	
13	Chandrakona	2	209	205	408	21	12	33	441	420	390	92 8	60 6	3 6	114 0 0	0 4 6	
14	Ramjibanpur	1	259	232	491	6	2	8	499	499	470	95 1	50 0	4 9	50 0 0	0 1 8	
15	Khirpai	1	133	122	255	12	5	17	272	272	259	98 03	52 9	4 5	26 0 0	0 1 7	
16	Kharar	1	169	117	286	4	2	6	292	292	288	99 3	66 6	2 8	26 0 0	0 1 5	
17	Hooghly and Chinsura.	2	718	598	1,316	495	103	598	1,914	907	1,458	98 02	23 00	3 98	267 0 0	0 3 3	
18	Serampore	2	531	408	939	263	55	318	1,257	618	1,210	99 67	82 30	2 61	252 0 0	0 3 3	
19	Uttarpara	1	73	81	154	4	5	9	163	163	163	100	100	2 37	32 0 0	0 3 1	
20	Baidyabati	1	234	168	402	10	3	13	415	405	391	96 9	84 6	2 13	60 0 0	0 2 5	
21	Bhadreswar	1	190	179	369	6	4	10	379	379	372	99 1	60	3 82	62 0 0	0 2 8	
22	Kotrung	1	82	57	139	2		2	141	141	139	97	100	2 8	31 0 0	0 3 7	
23	Bansberia	1	153	136	289	6	2	8	297	297	297	100	100	4 26	87 0 0	0 4 8	
24	Jahanabad	1	163	151	314				314	314	311	99 04		3 77	40 0 0	0 2 6	
25	Howrah	3	1,548	1,391	2,939	715	199	914	3,853	1,284	3,170	95 5	31 6	2 5	875 0 0	0 4 4	
26	Bally	1	232	197	429	17	2	19	448	448	448	00	100	2 57	120 0 0	0 4 3	
	Total	33	7,524	6,496	14 020	3,159	738	3,897	17,917	543	15,518	86 05		2 9	3 139 0 0	0 3 3	
	Presidency Division																
27	Cossipore Chitpur	4*	595	498	1,093	607	203	903	1,996	499 5	1,312	95 7	29 3	3 4	732 0 0	0 8 11	*Including a female vaccinator
28	Maniktola	2	378	333	711	374	263	637	1,348	674	858	96 4	270	2 5	475 0 0	0 5 10	
29	Baranagar	2	416	351	766	36	19	55	821	423 5	849	99 6	100	2 3	297 0 0	0 5 7	
30	South Suburban	5	1,193	1,003	2,200	371	88	459	2,659	531 8	2,305	98 4	30 1	3 1	664 0 0	0 4 6	
31	Rajpur	1	203	179	384	34	19	53	437	437	375	85 8		3 5	71 0 0	0 3 0	
32	Baruipur	1	57	56	113				113	113	113	100		2 8	40 0 0	0 5 7	
33	Jainagar	1†	101	104	205	1	2	3	208	208	207	99 5	100	2 4	49 0 0	0 3 9	†For four months
34	South Dum-Dum	1	177	89	266				266	266	265	100		2 4	52 0 0	0 3 1	
35	North ditto	2	102	96	198	1		1	199	99 5	196	93 4		3 6	41 0 0	0 3 5	
36	South Barrackpore	1	338	330	668	30	20	50	718	718	718	100	44	2 5	125 0 0	0 2 9	
37	North ditto	2	358	244	600	2		2	602	301	588	97 3	100	2 8	75 0 0	0 2 0	
38	Barasat	1	147	139	286	150	40	190	476	476	476	100	29 4	2 9	72 0 0	0 2 5	
39	Naihati	3	373	313	686	27	28	55	741	247	714	98 9	63 6	2 3	229 0 0	0 5 0	
40	Goverdanga	1	105	111	216	25	3	28	244	244	238	87 2	10 2	3 3	30 0 0	0 2 0	
41	Basirhat	1	310	274	584	57	23	80	664	664	664	100	80	3 8	60 0 0	0 1 5	
42	Baduria	1	119	100	219	8	12	20	239	239	239	2 19	1	1 7	48 0 0	0 3 2	
43	Taki	1	45	56	101	1		1	102	102	102	100	100	2 04	36 0 0	0 5 7	
44	Krishnagar	1	512	474	986	76	106	182	1,168	1 114 ‡	1,042	99 2	34 06	3 8	72 0 0	0 1 1	‡In addition to these 54 persons were vaccinated by the Civil Surgeon, Assistant Surgeon, Inspector and Sub-Inspector
45	Santipur	1	578	539	1,117	31	7	38	1,155	1 155	1,150	99 3	100	3 6	101 0 0	0 1 4	
46	Ranaghat	1	156	147	303	38	25	63	366	366	329	99	46 03	3 5	61 0 0	0 2 8	
47	Nadia	1	127	144	271	..			271	271	271	100		2 03	51 0 0	0 3 0	
48	Kushtia	1	155	146	301	48	11	59	360	360	323	100	100	2 6	54 0 0	0 2 8	
49	Kumarkhali	1	101	73	173		1	1	174	174	171	98 2		2 8	26 0 0	0 2 5	
50	Meherpur	1	69	56	125				125	125	124	99 2		2 1	13 0 0	0 1 8	
51	Birnagar	1	63	71	134	108	38	146	280	280	242	86 3	73 2	3 9	16 0 0	0 1 0	
52	Chakdaha	1	77	102	179	24	12	36	215	215	207	100	82 8	2 07	31 0 0	0 2 4	
53	Berhampore	2	543	385	928	361	13	374	1,302	651	1,149	96 9	66 5	3 9	178 0 0	0 2 5½	
54	Lalbagh	4	664	416	1,080	18	6	16	1,096	274	1,066	98 4	31 2	3 4	309 0 0	0 4 8	
55	Jangipur	1	145	153	298	.	1	1	299	299	294	98 3	1	3 02	120 0 0	0 6 6	
56	Kandi	1	194	193	386	38	32	65	451	451	425	99	63	3 4	56 0 0	0 2 1	
57	Jessore	1	122	67	189	592	33	625	814	814	611	89 9	70 5	2 3	53 0 0	0 1 4	
58	Kotchandpur	1	125	129	253	..	.		254	253	218	94 02		2 6	57 0 0	0 3 8	
59	Mohesh pur	1	54	66	120		.		120	120	115	95 8		2 6	30 0 0	0 4 2	
60	Khulna	1§	188	152	340	104	3	107	447	447	335	70 1	28 03	3 9	43 0 0	0 2 0	§For 4½ months only
61	Satkhira	1	107	84	191	..			191	191	191	90 8		2 2	19 0 0	0 1 7	
62	Debhatta	1	47	58	105	5	2	7	112	112	112	100	100	1 9	18 0 0	0 2 6	
63	Chanduria			...													
	Total	53	9,072	7,733	16,805	3,184	1,105	4,289	21,094	397	18,662	88 5		2 9	4,4[illegible] 0 0	0 3 9	

APPENDIX H—*continued.*

Serial number of Municipality	Name of Municipality	Number of vaccinators employed	Number Vaccinated: Primary vaccination: Male.	Primary vaccination: Female	Primary vaccination: Total	Revaccination: Male	Revaccination: Female	Revaccination: Total	Number Vaccinated: Total	Average number of operations by each vaccinator	Total number of successful operations (primary and re-vaccination)	Percentage of successful cases: Primary	Percentage of successful cases: Revaccination.	Ratio of number primarily vaccinated per cent of population	Expenditure	Average cost of each successful operation	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Rajshahi Division														Rs A P	Rs A P	
64	Rampur Boalia	(a) 2	401	335	736	842	142	984	(a)1,720	850	1,540	99 7	81·0	3·4	167 0 6	0 1 8	(a) A temporary additional vaccinator was appointed during the outbreak of small-pox in the town and performed 321 operations
65	Natore	1	79	80	159				159	159	159	100		1 7	70 15 6	0 7 0	
66	Dinajpur	1	268	93	361	201	11	212	573	573	509	95 8	76 8	2 9	(d)77 6 3	0 2 1	
67	Jalpaiguri	1	180	116	296	142	4	146	442	442	330	81 4	60 9	3 05	40 5 4	0 2 8	
68	Darjeeling	1	816	627	1 443	468	261	729	(b)2,172	2,172	2,007	99 0	77 5	10 2	(c)395 0 0	(c) 3 4	(b) These also include cases performed by the Civil Surgeon of Darjeeling and Civil Medical Officer of Kurseong respectively
69	Kurseong	1	631	399	1,030	115	65	180	(b)1,210	1,210	1,048	87 2	82 7	20 2	42 0 0	0 0 11	
70	Rangpur	3	189	150	339	118	5	123	462	154	444	99 1	87 8	2 4	188 0 0	0 6 7	
71	Bogra	1	114	111	225	16	9	55	280	280	263	97 7	78 1	3 4	63 8 0	0 3 10	
72	Sherpur	1	117	70	187	24	10	34	221	221	197	97 3	65 7	4 7	65 10 9	0 5 4	
73	Pabna	1	211	163	374	189	11	200	574	574	429	95 4	36	2 2	123 11 1	0 0 10½	
74	Shajganj	1	407	440	847	52	121	173	1,020	1,020	923	98 8	62 7	3 6	77 3 3	0 1 4	
	Total	14	3 415	2,584	5,997	2 197	639	2,836	8,833	631	7,849	88 8		4 4	1,914 12 8	0 2 8	
	Dacca Division																
75	Dacca	9	1,094	1,005	2,099	322	125	447	2 546	848 6	2,094	97 9	8 5	2 5	772 13 0	0 5 10	(e) Thirty-one operations performed by the Civil Hospital Assistant in charge of the Victoria Hospital at Narainganj.
76	Narainganj	1	223	250	473	17	6	23	(e)496	465	460	96 1	21 7	3 1	128 0 0	0 4 5	
77	Narsingdi	1	113	101	214	77	31	108	322	322	226	88 7	33 3	1 8	96 0 0	0 6 9	
78	Muktagacha	1	31	16	47	2	1	3	50	50	41	82 9	66 6	9	27 0 0	0 10 6	
79	Jamalpur	1	211	194	405	3	1	4	409	409	407	100	50	2 6	55 13 0	0 2 2	
80	Sherpur	1	146	109	255				255	255	243	95 2		2 3	60 0 0	0 3 11	
81	Kishoreganj	1	211	203	414				414	414	412	99 5		2 9	72 2 0	0 2 9	
82	Bazitpur	1	197	783	380	2		2	382	382	373	97 0	100	4 0	44 6 6	0 1 1	
83	Nottakona	1	90	85	175				175	175	175	100		1 7	60 0 0	0 5 5	
84	Tangail	1	218	191	409	21	9	30	439	439	388	91 5	43 3	2 3	49 0 0	0 2 0	
85	Faridpur	1	92	82	174	3		3	177	177	177	100	100	1 6	56 0 0	0 5 1	
86	Madaripur	1	441	399	840	24	2	26	866	866	866	100	100	6 1	52 0 0	0 11 6	
87	Barisal	1	872	293	1,005	140	2	142	1,247	1,247	1,051	91 0	38 0	3 7	132 0 6	0 2 0	
88	Nalchiti	1	86	41	127	25	1	26	153	153	138	92 9	76 9	7 5	30 0 0	0 3 5	
89	Jhalakoti	1	135	22	157				157	157	149	94 9		6 6	35 0 0	0 3 9	
90	Pirojpur	1	412	271	683	106	28	134	817	817	671	95 9	11 9	5 5	62 0 0	0 1 5	
91	Patuakhali	1	37	36	73	2	4	6	79	79	79	100	100	1 4	30 0 0	0 6 1	
	Total	19	4 609	3,421	8,030	744	210	954	8,984	471	7,950	88 4		3 1	1 762 2 6	0 3 6	
	Chittagong Division																
92	Comilla	1	431	354	785	29	5	34	819	819	770	95 66	55 9	5 9	120 0 0	0 2 6	
93	Brahmanbaria	1	253	236	489				489	489	444	90 8		2 7	68 0 0	0 2 5	
94	Noakhali	1	76	43	119	4		4	123	123	110	92 43	100	2 1	40 0 0	0 5 10	
95	Chittagong	3	151	203	354	263	15	278	632	210	445	82 76	36 33	1 5	268 0 0	0 9 7	
96	Cox's Bazar	1	47	51	98				98	98	72	73 57		2 3	60 0 0	0 13 4	
	Total	7	958	887	1,845	296	20	316	2,161	308	1,841	85 2		2 8	556 0 0	0 4 10	
	Patna Division																
97	Patna	(f)8	2,353	2,103	4,456	774	138	912	5,368	671	4,276	91 35	22·47	2 6	794 9 9	0 2 11	(f) Two vaccinators are permanent and 6 for six months only.
98	Barh	(g)1	117	95	212	3	..	3	215	215	201	93 39	100	1·71	57 0 0	0 4 6	(g) Worked for 5½ months only.
99	Bihar	(h)3	433	420	853	2	1	3	856	285	802	93 90	33 33	1 78	118 14 8	0 2 4	(h) One vaccinator is permanent and 2 for 7 months only
100	Dinapore Nizamat	(i)1	260	257	517	1	1	2	519	519	495	95 35	100	1·8	47 0 0	0 1 6	(i) Worked for six months only.
101	Gaya	3	1,105	1,091	2,196	43	6	49	2,245	748	2,065	92 9	40·9	2 7	396 0 0	0 3 0	
102	Tikari	1	158	170	328	3	5	8	336	336	248	74 0	62 5	2 8	40 0 0	0 2 2	
103	Daudnagar	1	275	283	558				558	558	528	94 8		5 6	48 0 0	0 2 7	
104	Arrah	2	1,554	1,152	2 706	91	12	103	2,809	1,404 5	2,583	92 16	76 69	5 7	203 0 0	0 1 7	
105	Jagdispur	2	293	267	560	3		3	563	563	532	95		4 4	120 0 0	0 3 7	
106	Buxar	1	217	247	464	2	3	5	469	469	443	94 39	100	2·9	96 0 0	0 3 5	
107	Dumraon	2	431	415	846	2	2	4	850	425	795	93 61	75	4·6	135 0 0	0 3 8	
108	Bhabhua	1	231	226	457				457	457	433	94 74		7 6	38 0 0	0 1 5	
109	Sasaram	1	287	263	550	3	2	5	555	555	521	94	80	2 4	90 0 0	0 2 11	
110	Chapra	3	1,103	726	1,829	240	16	256	2,085	695	1,662	90 8		3 1	420 0 0	0 4 0	
111	Revelganj	2	313	342	655				655	327	545	83·2		4 8	188 0 0	0 5 6	
112	Siwan	1	291	277	568	1		1	569	569	494	86 9		3 2	115 0 0	0 3 7	
113	Motihari	1	195	150	345	8	5	13	358	358	333	93 04	92 3	2·6	76 0 0	0 3 8	
114	Bettiah	2	425	368	793				793	396 5	752	94 82		3 1	91 0 0	0 1 11	
115	Muzaffarpur	3	1,420	582	2,002	34	1	35	2,037	679	1,915	94 15	85 71	4 07	192 0 0	0 1 7	
116	Hajipur	1	275	254	529				529	529		98 29		2 46	61 1 6	0 1 10	
117	Lalganj	1	258	203	461				461	461	450	97 6		3 6	66 6 0	0 2 4	
118	Sitamarhi	1	136	117	253				253	253	234	92 40		2·6	30 7 0	0 5 6	
119	Darbhanga	4	901	776	1,677	525	15	540	2,217	554·2	1,929	89 5	79 07	2·2	301 0 0	0 2 5	
20	Madhubani	1	232	231	463				463	463	363	78 4		2 6	103 0 0	0 4 6	
21	Reserah	1	171	154	325				325	325	288	88 6		2 9	60 0 0	0 3 4	
	Divisional Total	47	13,434	11,169	24,603	1,735	207	1,942	26,545	564	22,887	86 2		3 07	4,003 6 11	0 2 9	

(c) These represent the cost of vaccination by municipal vaccinators only
(d) The figures supplied by the Civil Medical Officer is Rs. 66-6-3, which do not include the amount of Rs. 10 paid to the vaccinator from the imprest fund

APPENDIX H—*concluded.*

Serial number of Municipality	Name of Municipality	Number of vaccinators employed.	Number Vaccinated — Primary vaccination — Male	Female.	Total.	Revaccination — Male	Female	Total	Total.	Average number of operations by each vaccinator	Total number of successful operations (primary and revaccination)	Percentage of successful cases — Primary	Revaccination	Ratio of number primarily vaccinated per cent of population	Expenditure	Average cost of each successful operation	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Bhagalpur Division														Rs A P	Rs A P	
22	Monghyr	3	1,550	1,553	3,103	69	54	123	3,226	1,075	3,090	98 2	97 4	5 4	568 1 6	0 2 11	
123	Jamalpur	2	736	515	1,251	42	21	63	1 314	657	1 280	97 44	46 03	6 9	404 8 10	0 5 0	
124	Jamui	1	143	153	286				286	286	284	99 3		3 06	120 0 0	0 6 9	
125	Bhagalpur	2	748	675	1,423	81	45	126	1,549	774	1,418	95 6	45 2	2 05	311 0 0	0 3 6	
126	Colgong	1	90	77	167	12	14	26	193	193	16	86 2	80 7	3 2	19 5 3	0 1 10	
127	Purnea	1	152	173	325	10	3	13	338	338	316	96 9	7 7	2 2	176 0 0	0 8 10	
128	Kishanganj	1	111	109	220				220	220	214	97 2		2 6	144 0 0	0 10 8	
129	English Bazar	1	103	98	201	2	6	8	209	209	204	98 1	87 5	1 4	165 0 0	0 12 11	
130	Old Malda	1	38	34	72				72	72	72	100		1 7	(a) 22 8 0	0 5 0	
131	Deoghur	1	103	115	218	2	1	3	221	221	192	66 4	33 3	3 5	38 1 9	0 3 2	
132	Sahibganj	1	202	235	437				437	437	437	100		3 8	95 0 0	0 3 5	
	Total	15	3,906	3,797	7,703	218	144	362	8,065	537	7,672	95 12		3 5	2,063 9 4	0 4 3	
	Orissa Division																
133	Cuttack	4	2,305	1,594	3 899	177	88	265	4,164	1,041	(b)3,789	96 4	7 9	9 27	405 7 5	0 1 8	
134	Jajpur	(c)1	180	140	320				320	163	289	88 65		2 44			
135	Kendrapara	1	237	220	457	41	21	62	519	519	453	99 1	22 5	2 5	41 0 0	0 1 5	
136	Balasore	1	214	213	427	24	3	27	454	454	412	95 55	40	1 96	40 0 0	0 1 6	
137	Puri	1	608	496	1,104	96		96	1,200	1,200	(d)990	81 79	90 02	3 83	153 5 0	0 2 5	
	Total	8	3 544	2,669	6,213	338	112	450	6,663	832	5,933	88 9		5 1	639 12 5	0 1 8	
	Chota Nagpur Division																
138	Hazaribagh	1	220	243	463	82	8	90	553	553	468	95 4	28 8	2 7	104 0 0	0 3 6	
139	Chatra	1	204	238	441	9	5	14	455	455	431	88 4	64 2	4 08	96 0 6	0 3 6	
140	Ranchi	1	725	550	1,275	126		126	1,401	1,401	1,289	91 7	94 4	6 2	120 4 0	0 1 5	
141	Lohardaga	1	179	151	330				330	330	296	89 6		4 6	64 8 0	0 3 5	
142	Daltonganj	1	195	100	295	174	5	179	(e)474	194	164	94 04	74 3	4 5	95 0 0	0 9 3	
143	Purulia	1	249	198	447	553	14	567	1,014	1,014	574	89 7	30 5	3 6	120 0 0	0 3 4	
144	Jhalda	(f)1	51	49	100	6		6	106	106	99	93 0	100 0	2 04	10 0 0	0 1 6	
145	Raghunathpur	(f)1	75	84	159				159	147	924			2 5	10 0 0	0 1 1	
146	Chaibassa	1	166	155	321	33	4	37	358	358	260	77 8	27 02	4 6	137 10 11	0 8 6	
	Total	9	2,003	1,768	3,771	983	36	1,019	4,790	532	3,728	77 8		4 1	757 7 5	0 3 2	
	Grand Total	205	48,523	40,464	88,987	12,824	3,211	16 035	1,05,022	512	92 040	87 6		3 2	18,642 3 3	0 3 2	
	Grand Total for 1893-94	*206*	*44,842*	*38,531*	*83,373*	*5,864*	*1,265*	*7,129*	*90,502*	*439*	*77,722*	*85 8*		*3 05*	*18,713 8 6*	*0 3 10*	

(a) Annual Statement III shows 24, difference is due to arrear payment not shown in this statement

(b) Successful Primary 3,768
" Revaccination 21
Total 3,789

(c) Practically there is no special vaccinator employed, but the compounder of the dispensary performs the work During 1894-95 compounder was employed in the Jajpur dispensary, and therefore column 3 of this statement is filled up with that number

(d) Out of 1,104 primary operations 990 cases were successful and the remaining cases were unsuccessful

(e) Of the 414 operations, 175 cases were vaccinated in the Palamau Jail by the Civil Hospital Assistant, and 45 cases were vaccinated by the Civil Medical Officer in the dispensary and in the town The remaining 194 cases were vaccinated by the vaccinator

(f) No separate vaccinators employed The Civil Hospital Assistants in charge of the dispensaries did the work.

APPENDIX I.

Statement showing Expenditure from Municipal Funds on Schools managed or aided by each Municipality in the Burdwan Division during the year 1894-95.

Serial number of Municipality	Name of Municipality.	Special Schools.				Middle Schools		Primary Schools (Boys')						Primary Schools (Girls')		Scholarships			Buildings and furniture	Miscellaneous	Refunds	Total	Total cost of primary education (total of columns 10 to 18)	Ratio of expenditure on primary education to total ordinary income	Remarks
		Inspection	Training schools and guru training classes	Technical.	Other	High schools			Upper			Lower													
							English.	Vernacular	Stipendiary	Paid by rewards	Mixed	Stipendiary	Paid by rewards	Mixed	Upper	Lower	Primary	Secondary	Special							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
	Burdwan Division	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs		
1	Burdwan			240			228			2			644							231	(*a*)3		(*b*)1,348	648	1 07	
2	Kalna ..											14		112		132					(*c*)12		270	258	3 08	
3	Katwa					200		56	108				34		60					28	14		500	202	4 9	
4	Dainhat					360								141		15							516	156	5 4	
5	Raniganj					162			132				5	46	24	48					(*d*)96		(*e*)513	255	2 05	
6	Suri							305				98	101										504	199	3 09	
7	Bankura						252	74	120			70	22			22					36		596	234	3 03	
8	Vishnupur					240		84	122	21		57	101			59							684	360	6 1	
9	Sonamukhi					660			132			43				103							943	283	6 1	
10	Midnapore				206	(*f*)120	111		57			321	3	...	407	90				372	13		(*g*)1,700	878	2 3	
11	Tamluk				24	192		59					133		61						2		471	194	1 5	
12	Ghatal					720			75				116		168						3		1,082	(*h*)359	5 6	
13	Chandrakona ..					420							176		165						50		(*i*)811	341	11	
14	Ramjibanpur .						300								49								(*j*)349	49	2 2	
15	Khirpai						192						60								6		(*k*)258	60	3 3	
16	Kharar								43			39	170								4		(*l*)256	252	9 6	
17	Hooghly and Chinsura						300				149		326	65		80					(*m*)40		1,000	661	2 1	
18	Serampore					960		825			86		6	302	265	84			(*n*)48		(*o*)117		2,603	743	2 1	
19	Uttarpara	11					216						5	116							(*p*)106		454	121	1 3	
20	Baidyabati					225			33		76		5	191		55					(*q*)92		677	360	2 5	
21	Bhadreswar ...	25				480							16	201							(*r*)30		752	217	2 7	
22	Kotrung	15							129												(*s*)2		145	128	3 4	
23	Bansberia	40				220						16				20							(*t*)296	36	83	
24	Jahanabad ..					180		60	32		26		6	173		70					(*u*)5		552	307	9 3	
25	Howrah	430				1,104			60				711			548	34				79	1,153	4,119	1,353	83	
26	Bally			60	120	960	288	264		...		210	115		120	75							2,212	520	3 9	
	Total ..	521		300	350	7,203	1,587	1,727	1,042	23	377	873	2,755	1,347	1,314	1,401	34		48	631	710	1 153	23,701	9,171	2·05	
	Presidency Division																									
27	Cossipore-Chitpur		•		..		150	40	100	26	..		2·6										602	412	4	
28	Maniktola ..								240				434			128				40	59*		900	802	2·5	* Prize books and maps.
29	Baranagar ..		•					306	348				567			44					91†		1,356	989	3 5	† *Tols*
30	South Suburban							38		14			1,064								57‡		1,179	1,078	2 5	‡ Prize
31	Rajpur						•	54	121				143		66								384	330	5·02	
32	Baruipur				...			180		37			101			18							236	156	4 2	
33	Jainagar							144		72			117			36							369	225	4 3	
34	South Dum-Dum								120			240											360	360	5·9	
35	North ditto													127									127	127	3 1	
36	South Barrackpore ..						130	48	475			111	2										634	589	4 08	
37	North ditto											407				130					1·0§		797	557	5	§ Charge for one *Tol*.
38	Barasat . ..							88	..	6		30	128		114	52							412	324	4 5	
39	Naihati ..												203										209	209	1 2	
40	Goverdanga		...					44	64				90										198	154	4 7	
41	Basirhat ...							240	156		52	198	95							50‖		..	785	495	8 3	‖ Building grant
42	Baduria	..		...				6	80				212			100				6¶			404	392	9·2	¶ Grant for construction of a school house
43	Taki ..	.		.			..		36				67			60					11**		174	163	7 1	** Charges for abolished school.
44	Krishnagar ...	..	..	.			...		180			397				196				11	48††		832	773	3 6	†† Sanskrit *Tols*
45	Santipur ...	...	...		..	...	240	360	191			426				40							2,257(*a*)	657	3 1	(*a*) Exclusive of Rs. 4,924 spent on Municipal English school out of the schooling fees realised from it.
46	Ranaghat ..		...			..						191				126					20††		337	317	5 7	
47	Nadia	..	..									289				95							394	384	3 6	
48	Kushtia ..		...	.		..		48				109				54					..		211	163	4·6	

49	Kumarkhali								45			85			30							193	193	6·3	
50	Meherpur								89			44			36							169	169	5 5	
51	Birnagar							96				84			12							192	96	3·3	
52	Chakdaha								132			90								24††		246	222	6 09	
53	Berhampore					100	72	474	15			384		188	224			60	20			1,557	611	2 8	
54	Lalbagh			327				122	50			697			165			95	37			1,493	912	3·3	
55	Jangipur													319	270			21	15			611	595	8·3	
56	Kandi							468				76		150				20	36			750	226	4 08	
57	Jessore											192			60							242	*242	1·9	
58	Kotechandpur								24			216			6		10	73				329	246	4·3	
59	Mukteshpur				53	61						70			30							222	109	5 5	
60	Khulna											207		156					47			410	363	4 8	
61	Satkhira							15						174								189	174	4 9	
62	Debhatta							60	60				6		24							150	90	4 7	
63	Chanduria											75										75	75	7·7	
	Total			327	52	161	592	2,831	2,529	165	52	4,611	3,505	958	1,972		10	376	594			19,071	14,128	3 08	
	RAJSHAHI DIVISION																								
64	Rampur Boalia	140											503		60		2					845	765	2 7	
65	Nator					695						224						659	21			1,599	234	2 3	
66	Dinajpur							584	36			252						807	254			1,953	(b) 288	1 4	
67	Jalpaiguri							24	56			203						40	(c) 34			573	259	2 8	
68	Darjeeling					50							1,100						(d) 411			1,511	1,100	1 2	
69	Kurseong											210							8			268	260	4 1	
70	Rangpur											75		291								366	366	2 5	
71	Bogra						130					215			68			551	48			1,012	(e) 283	2·9	
72	Sherpur					480						198							83			761	(f) 198	4 4	
73	Pabna						50	156						166					105			477	166	1 3	
74	Sirajganj				40	370	185				99			215	120				60			1,089	434	4·0	
	Total	140			40	1,595	365	980	92		99	1 427	1 003	381	419	120	2		2,068	1,152		10 483	4,141	1 9	
	DACCA DIVISION																								
75	Dacca	554				120		600	224	130		594	1,004			237		185	43		(g) 3,691	2,189	2 3	
76	Narayanganj	3				360	180		48	62			87						61	2	803	197	7	
77	Nasirabad							105	96			45									246	141	7	
78	Muktagacha											67									67	67	1 2	
79	Jamalpur							33	139			39				116		72			399	294	4 5	
80	Sherpur					100			120			48									268	168	2 9	
81	Kishoreganj							180	53			72			84	12		9			410	221	5 1	
82	Bazitpur											54				16					70	70	2 7	
83	Netrakona							144	12			84				60					300	156	-4 3	
84	Tangail								111			70			34	20					293	35	4 7	
85	Faridpur								53			90			77						(h) 201	200	3 9	
86	Madaripur						120		58			125	22		24					8	457	321	4 6	
87	Barisal							144			100		(i) 59						(j) 26		(k) 329	159	8	
88	Nalchiti						120					90						(l) 20			230	80	4 7	
89	Jhalokati						159		87				3					(l) 10			250	90	2 6	
90	Pirojpur								60				27			37					124	124	3 2	
91	Patuakhali											82				52					134	134	5 1	
	Divisional Total	557				580	509	1,206	1,041	192	100	1,560	1,202		919	550		357	71	8	8,213	4,864	2 2	

(a) Paid to an abolished school
(b) Exclusive of Rs 120 paid to Muhammadan institutions not recognized by the Education Department
(c) Paid to two abolished primary schools.
(d) Paid to Hari Sava tol Rs 48 and to Marwaripati pathsala Rs 24 and to Muktabs Rs 24.
(e) Exclusive of Rs 126 paid to the Raniganj East Indian Railway school, which is not under the control of the Deputy Inspector of Schools, Burdwan, and the charge has not been included by him in Education Returns
(f) Excluding the expenditure on the Midnapore College, which does not come under the head of "High English Schools."
(g) Including Rs 9 for uncashed cheques for 1893-94
(h) Including ,, 32 ditto ditto
(i) Ditto ,, 152 ditto ditto
(j) Excluding ,, 88 ditto ditto 1894-95
(k) Including Rs 6 for uncashed cheques for 1893-94
(l) Ditto ,, 24 ditto ditto
(m) Rs 20 paid to Chandranagore H E School and Rs 20 to Lower Primary Schools
(n) Female Medical scholarship
(o) To tols Rs. 102 and prize books Rs 15
(p) To tols Rs 96 and prize books Rs 4, and abolished pathsalas Rs 6
(q) To tols Rs 92
(r) To tols Rs 24, for prize books Rs 6
(s) To an unreturned abolished pathsala.
(t) The Municipality also incurred an expenditure of Rs 170 during the year, but as the amount was not actually drawn from the treasury within the year it has not been included in this statement.
(u) Prize books Rs 5

The figures shown in columns 5 and 6 against Darjeeling do not agree with those shown in the Inspector of Schools subsidiary table VI These two amounts of Rs. 176 and Rs. 235, which were spent respectivaly for the technical education of two hill boys at the Tindharia workshop of the Darjeeling-Himalayan Railway, and for other special institutions at the Darjeeling, have been shown in the Inspector of Schools' table under head "Miscellaneous."

(b) Rupees 53 were also spent for buildings and furniture for primary schools
(c) Includes Rs 24 for an abolished primary school, and prizes Rs 10 for primary schools.
(d) Includes two items of Rs. 175 and Rs 235 spent respectively on the education of 2 hill boys at the Darjeeling-Himalayan Railway Company's workshop at Tindharia and on the education of 2 girls at the Campbell Medical School
(e) Rupees 50 were also spent on account of a primary school-house.
(f) Besides this amount, Rs 11 were also spent on account of furniture for primary schools.
(g) This sum falls short of the amount shown in column 35, Form III, against Dacca Municipality by Rs 31, which was spent from income derived from school fees
(h) This sum falls short of the amount shown in column 35, Form III, by Rs 28, cheque for which was issued, but could not be cashed before 31st March 1895
(i) Includes Rs 31 issued in cheque during 1893-94, but cashed in 1894-95
(j) Represents charges for abolished schools and includes Rs 14 for uncashed cheques of the previous year
(k) Includes Rs 41 and Rs 14 referred to in Notes (i) and (j)
(l) Expenditure on primary schools

APPENDIX I—*concluded.*

Serial number of Municipality.	Name of Municipality	Special Schools				Middle Schools		Primary Schools (Boys')						Primary Schools (Girls)		Scholarships.			Buildings and furniture	Miscellaneous	Rs funds	Total	Total cost of primary education (total of columns 10 to 18)	Ratio of expenditure on primary education on total ordinary income	Remarks.
		Inspection.	Training schools and guru training classes	Technical	Other	High schools		Upper			Lower														
						English	Vernacular	Stipendiary	Paid by rewards	Mixed	Stipendiary	Paid by rewards	Mixed	Upper	Lower	Primary	Secondary	Special							
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27
	Chittagong Division	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	
92	Comilla								347			44				48					11		450	439	3 08	
93	Brahmanbaria								121			133			124	36				36			450	414	7 8	
94	Noakhali								54			27			60					7			148	141	2 9	
95	Chittagong							144	388			108	172					12			(a)32		(b)856	668	1 9	(a) Given to a European school. (b) Besides this amount Rs 5 319 were spent on the Chittagong Municipal School to defray the ordinary expenditure, and were met from the following sources — Rs: Government grant 589; School fees 4 851; Total 5,440
96	Cox's Bazar				120				180							120							420	300	7 4	
	Total				120			144	1,090			312	172		184	204		12		43	43		2,324	1 962	3 04	
	Patna Division																									
97	Patna	240				25	13	7	18	51	346	48	2,189		25	258			50		750	"	4,000	2,915	2 75	
98	Barh											60	93							20			175	155	2 8	
99	Bihar	228				180			86			60	393			161					156		1,254	690	5 04	
100	Dinapore Nizamut											54	121			125						"	300	300		
101	Gaya	208					165				629	108	320								180		1,610	1,157	1 8	
102	Tikari	"									89	55	4								32		180	148	2 1	
103	Daudnagar							166				84								25	100		375	84	1 9	
104	Arrah	41							504														545	504	1 3	
105	Jagdispur	21										36	20	105							6		188	161	4 5	
106	Buxar	62							130			6				252					20		460	378	4 5	
107	Dumraon	22							174			36				238					5		475	448	7 6	
108	Bhabhua	41					60		108												6		215	108	4 05	
109	Sasaram	42			"	290			276			36	87			48					10		789	447	3 5	
110	Chapra							133	216			80	903										1,332	1,199	3 6	
111	Revelganj						120					96	186			32				144			578	314	3 8	
112	Siwan						140					66	248			62	9						525	385	5 4	
113	Motihari				60		78					321								37	21		517	321	3 3	
114	Bettiah										118		396			36				8	9		567	550	4 6	
115	Muzaffarpur	219						200	190			36	625								90		1,460	851	1 8	
116	Hajipur	15			23				149				272										453	415	5 3	
117	Lalganj							120	60				82								(c)59		321	142	4 1	(c) Rs 59 has been paid to attached patshala to these schools
118	Sitamarhi	6					60						88								(d)50		204	89	1 4	(d) Prize books
119	Darbhanga	185							160				87				(e)155						(g)587	402	1 4	(e) This amount was spent in prize books
120	Madhubani								96				64			44	(f)55						259	259	2 6	(f) Is made up of two sums, viz, Rs 30 for prize books and Rs 25 for furniture
121	Roserha								136				181			19							335	335	8 8	(g) This amount is greater by Rs. 10 than what has been shown by the Deputy Inspector, as he has omitted from his statement Rs. 5 paid into Provident Fund and Rs 5 on account of undisbursed rewards, and the difference of Rs 177 between the amount shown in
	Divisional Total	1,330			83	495	636	726	2,287	51	1,182	1,152	6,351	105	25	1,254	219		50	234	1,494		17,704	12,656	2 7	

	Bhagalpur Division.																							
122	Monghyr					871	...	240	..		708	98	106	408	120	179			126	1	..	2,731	1,619	4·1
123	Jamalpur . ..								201		127	40	7	47	...	..				64		612	422	3·2
124	Jamui . .	..				110						197	22	..								331	221	3·2
125	Bhagalpur .	180						166	100	50	589	226	205	18		50				50		1,640	1,244	2 3
126	Colgong						235							127		16						378	143	3 1
127	Purnea ...								35		89		41	153						..		318	318	2 06
128	Kishanganj ..						360				125			22					20			527	147	2·9
129	English Bazar .				100			370	60			92									20	(h) 622	152	1 6
130	Old Malda						216		78													314	78	2 4
131	Deoghur					405						163				10						578	173	2 7
132	Sahibganj .						120						200									320	200	1 9
	Grand Total	180			100	1 986	931	776	480	50	1,638	818	581	775	120	255			146	115	20	8,371	4,717	2 9
	Orissa Division.																							
133	Cuttack ..							(i) 370	(j)736			166	(k)210		250					239		1,971	1 362	3·9
134	Jajpur .. .					263			80				122		60							525	262	6 01
135	Kendrapara					360			157				215	15		72						819	453	6 3
136	Balasore							137	267			168	92		195	71				53		983	703	5 8
137	Puri	159							60		144		325	70	168	51			28	5		1,010	818	3 9
	Total	159				623		507	1,300		144	334	964	85	673	194			28	297		5,308	3,694	4 6
	Chota Nagpur Division																							
138	Hazaribagh							314				196	28		12				86			636	236	2 9
139	Chatra						300						130					..	30	15		475	130	2 5
140	Ranchi							96	169	26	45	153	51	½	48							589	493	3 0
141	Lohardaga						300						20	90								410	110	3 3
142	Daltonganj								84			43	..						19			148	127	3 8
143	Purulia							177	120			192			96	24						609	432	2 8
144	Jhalda					..		276								54						330	54	2 1
145	Raghunathpur ..						144					72			108				12			336	180	5 8
146	Chaibassa .	.							36			144			60							240	240	6 2
	Total ...						744	863	409	26	45	800	229	91	324	78			147	15		3,771	2 002	3 5
	Grand Total .	2,867		627	745	12,043	5,725	9,760	10,270	607	3,637	11,917	17,362	3,742	3,619	6 029	255	22	98	4,030	4,491	1,181	98 946	57 337	2 6
	Grand Total for 1893-94	*2,432*	.	*779*	*1,078*	*13,537*	*7,513*	*10,188*	*8,240*	*512*	*2,835*	*9,651*	*13,754*	*3,271*	*5,452*	*4,647*	*17*	*132*	*196*	*4,771*	*4,190*	*6*	*93,201*	*48,379*	*2 3*

this statement and that shown in Form III is due to several cheques, amounting in aggregate to that sum issued by the Municipality, not having been cashed at the treasury before the 31st March 1895

(h) The difference of Rs. 118 between this statement and Form III is due to two uncashed cheques

(i) Girls' school
(j) Includes Rs. 56 paid to four abolished shools, shown in the departmental returns under the head "Miscellaneous, and excludes Rs 55 on account of fee receipts in managed schools.
(k) Includes Rs 2 paid to one abolished school shown under head "Miscellaneous" in departmental returns.

APPENDIX K.

Statement showing the Loan transactions of the Municipalities in the Burdwan Division during 1894-95.

Serial number of Municipality.	Name of Municipality	Amount of loan sanctioned— From Government	Amount of loan sanctioned— Outside Government account.	Rate of interest per cent per annum.	Purpose for which sanctioned.	Number and date of order sanctioning the loan	Balance of last year	Amount of loan during the year	Total	Amount repaid during the year	Balance of loan at the close of the year.	Amount of interest due	Amount of interest paid	Balance of sinking fund.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Rs	Rs				Rs A P	Rs	Rs A P	Rs A P	Rs. A P.	Rs A P	Rs A P	Rs A P.
1	Burdwan		1,50,000	Rs 1,25,000 at 5 per cent per annum and Rs 25,000 at 4½ per cent per annum	For the construction and extension of Burdwan water-works.	Dated 26th February 1883, 11th July 1886, 15th December 1891	1,12,000 0 0		1,12,000 0 0		1,12,000 0 0	(a)7,105 14 2	5,568 6 2	(b)
18	Serampore	30,000		4½ per cent	Drainage work	No M 3 $\frac{L-6}{11}$ 11, dated 26th November 1890	28,465 10 9		28,465 10 9	1,025 5 5	27,440 5 4	1,280 15 3	1,280 15 3	..
25	Howrah ..		50,000	6 ,,	For construction of portable railway	Dated 5th July 1886	50,000 0 0		50,000 0 0		50,000 0 0	3,000 0 0	3,000 0 0	20,000-0-0
	Ditto	12,000		4½ ,,	For liquidation of old gas bills	Dated 10th January 1893	10,914 5 0		10,914 5 0	2 240 11 6	8,673 9 6	466 3 6	466 3 6	.
	Ditto	8,000		4½ ,,	For acquiring Hadua tank	Dated 11th April 1893	8,000 0 0		8,000 0 0	1,460 14 0	6,539 2 0	343 12 0	343 2 0	
	Ditto ..	15,00,000		4 ,,	For water works .	Dated 19th January 1894		5,00,000	5,00,000 0 0		5,00,000 0 0			...
	Ditto	10,000		4 ,,	For improvement of the yard and conservancy	Dated 6th March 1895 .	.	10,000	10,000 0 0		10,000 0 0	...		
26	Belly ..		7,980	6 ,,	For the Municipal Office building.	Government of Bengal letter No 193T—M, dated 23rd April 1895	3,980 0 0		3,980 0 0	500 0 0	3,480 0 0	238 12 6	238 12 6	..
23	Maniktola ..	25,000		4½ ,,	Laying pipes for the supply of filtered water from the Calcutta main	Bengal Government letter No 2099, dated the 19th June 1893.	23,996 0 5		23,996 0 5	2,076 3 7	21,919 12 10	1,061 1 7	1,061 1 7 (c)	...
64	Rampur Boalia ..	15,000		4½ ,,	Drainage work	Government No 3 $\frac{R}{9}$ 6, dated 2nd April 1890	11,323 2 0		11,323 2 0	1,383 15 4	9,939 2 8	494 2 4	494 2 4	
66	Dinajpur	10,000		4½ ,,	Ditto	Government No 1186M, dated 14th March 1894		10,000	10,000 0 0	776 8 8	9,223 7 4	207 8 5	64 1 9	...
67	Jalpaiguri	18,000		4½ ,,	Ditto	Government No 47 T M, dated 8th October 1894		18,000	18 000 0 0		18,000 0 0	...		
		40,000		4½ ,,	Water works	Government No 934, dated 17th February 1887	17,051 13 6		17,051 13 6	2,312 9 4	14,739 4 2	741 9 8	741 9 8	
		35,000		4½ ,,	Remodelling latrines and drains	Government No 465T M, dated 18th June 1892	34,226 2 4		34,226 2 4	1,496 3 0	32,729 15 4	1,209 15 7	1,209 15 7	...
68	Darjeeling	20,000	..	4½ ,,	Construction of a new covered iron market	Government No 775M, dated 25th February 89		20,000	20,000 0 0		20,000 0 0			..
		40,000	.	4½ ,,	Construction of settling tank at Sinchal	Government No 1323M, dated 3 th March 189		20,000	20,000 0 0		20,000 0 0			...
			60,000	6 ,,	Water works	Government No 203T, dated 26th May 1879	15,500 0 0		15,500 0 0	2,500 0 0	13,000 0 0	930 0 0	930 0 0	..
69	Kurseong ..	2,000	...	4½ ,,	Ditto	Government No 371M, dated 28th January 1895	..	2,000	2,000 0 0		2,000 0 0	..	..	..
75	Dacca ..	1,25,000		4½ ,,	For extension of waterworks	Bengal Government No $\frac{3\ L}{3\ 17}$, dated 13th December 1889	1,19,500 0 0		1,19,500 0 0	2,023 11 8	1,17,476 4 4	5,370 2 6	5,370 2 6	
85	Faridpur ..	5,000		4½ ,,	Water-supply	Bengal Government No $\frac{3\text{-}L}{12\ 6}$, dated 12th August 1890	4,011 5 11		4,011 5 11	451 6 1	3,559 15-10	181 8 2	180 8 2	..

92	Comilla	2,500	...	4½ ,, ..	Water supply and certain other works	Government No $\frac{9L}{13}$ 6, dated 4th September 1890	828 9 11		828 9 11	532 3 1	296 6 10	37 4 7	37 4 7	...
93	Brahmanbaria ..	...												...
94	Noakha i .													..
95	Chittagong .	45,000	.	4½ per cent	Construction of a General Hospital on the top of Rang Mahal Hill	Government No 1357, dated 20th March 1894	45,000 0 0		45,000 0 0	2,156 15 1	42,843 e0 11	2,001 0 1	2,001 0 1	...
96	Cox's Bazar													
97	Patna ...	3,18,000	...	4½ per cent	Drainage .	No 3194M dated 1st December 1892	1,58,000 0 0	1,60,000	3,18,000 0 0	2,555 5 3	3,15,444 10 9	11,937 3 3	11,937 3 3	...
104	Arrah	1,00,000		4½ ,, .	For contributon towards water works	No 170T M , dated 24th May 1893		1,00,000	1,00,000 0 0	876 12 5	99,123 3 7	2,940 14 7	2,940 14 7	
110	Chapra ..	5,000	1,000	No interest ..	Paying pending bills		1 000 0 0		1 000 0 0	500 0 0	500 0 0			..
				4½ per cent	General purposes	No 961M dated 9th March 1893	4,213 8 8		4,213 8 8	1,62e 6 5	2,587 2 3	171 8 3	171 8 3	..
115	Muzaffarpur ...	60,000		4½ ,, .	For execution of drainage work	No 2443, dated 26th July 1893	45,000 0 0	15,000	60,000 0 0		60,000 0 0	1,862 4 1	1,862 4 1	...
123	Bhagalpur .		50,000	6 ,,	Water works	7th July 1888	45 000 0 0	.	45,000 0 0		45,000 0 0	2,700 0 0	2,700 0 0	7,185-11-11
137	Puri	20,000		4½ ,,	Drainage	No 127 I—M , dated 27th September 1893	20,000 0 0		20,000 0 0	1,625 9 9	18,374 6 3	880 0 9	880 0 9	.
	GRAND TOTAL	24,45,500	3,18,980				7,58,010 10 6	8,55,000	16,13,010 10 6	28,120 12 7	15,84,889 13 11	44,206 13 3	43,470 4 3	27,185-11 11

(a) Includes Rs 38 income-tax on interest for 1893-94 paid by Bank of Bengal in 1894-95.
(b) There being no actual cash on account of sinking fund, nothing has been shown in this column.
(c) Rupees 4-6 on account of penal interest at 6 per cent on Rs 1,566-7 7 from 1st to 17th July 1894.
(d) Rupees 1,500 lent by Mr. Bourdillon and Mr R P. Ghosh, bear no interest.

APPENDIX L.

Statement showing the Contributions made to the Municipalities during 1894-95.

Municipalities.	1893-94.	1894-95	For what purpose
1	2	3	4
A —From Provincial Funds			
(a) Medical.			
	Rs.	Rs	
Burdwan	1,304	1,270	Rupees 1,200 for the salary of the 1st grade Assistant Surgeon in charge of the Burdwan Charitable Dispensary, Rs. 28 cost of medical forms, and Rs 42 cost of diet of patients in criminal cases sent up by police for treatment
Katwa	18	13	Cost of medical forms
Ramganj	7	11	Ditto
Jalpaiguri	..	19	Cost of dieting police cases in the hospital.
Rangpur ...	. .	103	
Nasirabad	1,000	1,000	For the support of the Charitable Dispensary
Barisal	...	738	This amount was paid by Government to meet the excess pay of an Assistant Surgeon of higher grade placed in charge of the Barisal Dispensary
Bhagalpur	30	32	Cost of dieting police cases in the hospital
English Bazar ...	60	45	Subscription to the Charitable Dispensary on account of the Government estate of English Bazar.
Chaibassa	200	200	For the indoor ward of the Municipal Charitable Dispensary
Total .	2,619	3,431	
(b) Education.			
Burdwan	610	727	Grant-in-aid to the Burdwan Municipal School
Midnapore	2,455	2,660	For maintenance of Midnapore College and collegiate schools, fixed annual grant of Rs 1,250, besides grade increments of teachers according to their grade
	182	79	For the support of the Hindu girls' schools in proportion to the income from private sources.
Khulna ...	44	...	Primary education
Bogra	2,000	...	For the construction of the Bogra middle vernacular school building.
Chittagong	599	589	Grants-in-aid to Chittagong Municipal School
Revelganj	.	50	For primary education, this amount was refunded by Government on account of pay of inspecting pandit, who was paid by this municipality
Total ..	5,890	4,105	

Municipalities.	1893-94	1894-95.	For what purpose
1	2	3	4
A.—From Provincial Funds—*continued*			
(c) For General purposes			
	Rs	Rs.	
Ranaghat ..	500	500	For the maintenance of the approaches, &c, to the Ranaghat ferry.
Khulna .	1,000	1,000	For the maintenance of Government roads within municipal limits
	25,000	10,000	For the improvement of the town
Darjeeling .. .	6,484	6,484	For the maintenance of certain Government roads within municipal limits
Rampur Boalia ...	.	90	For the construction of a public latrine to be used chiefly by the constables attached to the Malopara section.
Dacca . ..	1,123	...	
Patna . .	400	400	For repairs to the Patna-Gaya branch road.
Dinapore Nizamut ...	1,850	1,850	For repairs of that part of the Bankipore-Dinapore road which lies within the municipal limits
Monghyr ...	300	300	For the support of the public garden.
Total ...	36,657	20,624	
Total Provincial	45,162	28,160	
B —Grants from District Fund			
(a) Medical			
Burdwan	110	1,600	Rupees 1,200 contribution by the District Board, Burdwan, for the dispensary for 1893-94 and 1894-95 and Rs 400 the Board's contribution towards the pay of the lady doctor
Katwa	300	325	Contribution to the Dispensary
Suri	193	.	
Bankura	900	900	In support of the Municipal Dispensary
Midnapore ...	300	300	
Chandrakona . .	150	180	In support of the Municipal Dispensary.
Ramjibanpur . .	.	30	
Khirpai	165	225	
Jahanabad	336	175	In support of the Municipal Dispensary
Rajpur . .	60	60	For the maintenance of the dispensaries
Basirhat	120	120	
Krishnagar ...	710	600	For the maintenance of the charitable dispensaries
Kushtia ...	99	110	
Meherpur ...	95	120	
Berhampore ...	787	584	Contribution towards the pay of the Assistant Surgeons
Jangipur ...	1,106	554	
Jessore ..	300	900	For the maintenance of the Charitable dispensary and for its improvement.
Kotechandpur ...	100		
Khulna ...	180	180	For the maintenance of the dispensaries.
Satkhira ...	100	.	
Jalpaiguri ...	. .	97	For the pay of a midwife
Sirajganj ...	183	200	In support of the Municipal Dispensary
Bogra ...	421	430	

Municipalities.	1893-94	1894-95	For what purpose.
1	2	3	4

B —GRANTS FROM DISTRICT FUNDS—*concluded.*

(*a*) *Medical*

		Rs	Rs	
Nasirabad	.	750	775	In support of the Municipal Dispensary
Jamalpur		.	125	Ditto ditto
Kishoreganj			125	Ditto ditto
Faridpur		.	360	Ditto ditto
Barisal		1,300	300	Ditto ditto
Pirojpur	...	220	387	Ditto ditto
Jhalakoti	..	.	40	Ditto ditto
Comilla		600	600	For the Charitable Dispensaries
Brahmanbaria		325	325	
Patna		900	900	For maintenance of Bankipore Dispensary
Gaya	...	1,500	1,500	For the maintenance of the Pilgrim Hospital
Arrah	...	1,770	.	
Jagdispur	. .	225	690	For maintenance of Dispensary
Buxar	...	375	375	Ditto ditto
Bhabhua		300	300	Ditto ditto
Sasaram		930	641	Ditto ditto
Motihari		1,800	1,300	For the support of the Charitable Dispensary
Bettiah	...	400	600	
Muzaffarpur	...	1,200	2,000	Annually paid towards the support of the Muzaffarpur Dispensary by the District Board
Hajipur	..	200	300	Of the amount, Rs 200 is paid by the District Board, and Rs 100 by the Lalganj Municipality, towards the maintenance of the Hajipur Dispensary annually.
Sitamarhi	. .	300	300	Paid annually by the District Board.
Madhubani		600	.	In support of the Municipal Hospital
Roserah	...	184	275	
Monghyr	.	1,560	1,560	In support of the Municipal Charitable Dispensaries.
Bhagalpur ..	.	600	600	
Purnea ...	...	500	500	
English Bazar		450	600	
Total	...	23,704	23,168	

(*c*) *General purposes*

Damhat ...	...	115	...	Contribution towards the pay of the sluice gateman at Khurda
South Barrackpore		18	18	
Nasirabad ...	...	20,000	.....	
Arrah ...		.	2,500	Contribution for water-works
Total	...	20,133	2,518	
Total District Funds	...	43,837	25,686	

C.—GRANTS FROM OTHER SOURCES.

(*a*)—*Medical.*

Burdwan ...	...	...	10	These are occasional contributions given by private gentlemen for special purposes.
Raniganj ...	.	272	171	
Suri ...	...	...	254	From private subscriptions for the Charitable Dispensary.

Name of Municipality	1893-94	1894-95	For what purpose
1	2	3	4
C.—Grants from other sources—*continued.*			
(*a*)—*Medical.*			
	Rs	Rs	
Midnapore	765	815	Public subscriptions in aid of the Charitable Dispensary
Tamluk .. .	241	234	
Ramjibanpur .. .	94	96	
Uttarpara	2,252	1,973	For the support of the Charitable Dispensary
Baidyabati	50	..	
Baruipur	122	92	From private subscriptions
Krishnagar .	..	900	Subscriptions by the Maharaja of Nadia and the Assistant Surgeon attached to the Krishnagar Charitable Dispensary
Nadia .. .	816	.	From Puri Lodging house Fund
Kushtia	...	145	Private subscriptions
Kumarkhali	..	7	Ditto
Berhampore . .	. .	782	From public subscriptions in aid of the Charitable Dispensaries
Lalbagh ...	388	570	
Jessore	179	70	From public subscriptions in aid of the Dispensary
Khulna	156	141	From the Syedpur Trust Fund for the maintenance of the Dispensary
	264	326	From public subscriptions in aid of the Charitable Dispensary
Satkhira	100	10	From local subscriptions in aid of the Dispensary
Rampur Boalia ...	(*a*)1,380	(*a*)1,290	(*a*) From the Prosanna Nath Roy fund for the maintenance of the Municipal Dispensary
Ditto	(*b*)9		
Nator	(*a*)1,380	(*a*)1,290	
Do.	...	(*b*)60	(*b*) Contributions from private persons for the maintenance of the Dispensary
Jalpaiguri	846	896	From private subscription in aid of the Dispensary
Kurseong . ..	.	200	From the Darjeeling Improvement Fund towards the cost of treating people at the Dispensary
Rangpur	...	.161	From private subscriptions in aid of the dispensary.
Sirajganj	1,051	1,005	Ditto ditto
Dacca .	240	240	Contribution by the Eastern Bengal State Railway for medical aid afforded from the Mitford Hospital to the Railway employés
Nasirabad .	240	300	Contributed by the Eastern Bengal State Railway for medical aid afforded from the Nasirabad Dispensary to the Railway employés.
Ditto ...	621	341	From private subscriptions, &c
Ditto . .	983	269	By Srimati Bidyamoyee Devi Chaudhurani towards the construction of a female ward attached to the Dispensary
Jamalpur	1,141	554	From private subscription, &c
Sherpur .	46	93	Ditto ditto
Kishoreganj ...	...	300	Ditto ditto.
Faridpur	135	187	For the maintenance of the Charitable Dispensary.
Madaripur	197	164	
Barisal	73		
Do	800	1,435	From private subscriptions for the Dispensary
Do. . .	1,420		
Jhalakoti	...	40	Contribution by Mr Zieglar for Dispensary

Municipalities.	1893-94	1894-95	For what purpose.
1	2	3	4

C.—GRANTS FROM OTHER SOURCES—*continued.*

(*a*)—*Medical.*

	Rs	Rs.	
Pirojpur	82	98	For the maintenance of the Dispensary from private subscriptions and from Toshkhali khas mahal at Rs 5 a month.
Patna	45	60	For medical purposes.
Dinapore Nizamut .	130	76	Ditto
Gaya	3,000	2,500	From the Lodging-house Fund for the maintenance of the Pilgrim Hospital
Do	...	1,500	From Babu Dirgopal Lal, constructing a moribund ward in Pilgrim Hospital.
Sasaram	3,200	1,200	For maintenance of Dispensary.
Revelganj	192	192	Subscription in aid of the Charitable Dispensary.
Motihari	950	1,733	For the maintenance of Charitable Dispensary
Bettiah	1,780	1,766	
Hajipur . . .	415	222	Paid by subscription towards the maintenance of the Dispensary
Sitamarhi	1,049	1,252	For the maintenance of the Sitamarhi Dispensary
Ditto	...	1,057	Paid by Chowdhury Mohadeo Prosad of Nanpore for purchasing land for cholera ward
Madhubani	1,256	1,001	Annual subscriptions by private individuals towards the maintenance of the Hospital
Roserah	712	650	
Monghyr ...	251*	594*	* Rupees 251 and Rs 374 of Rs 594 towards half the salary of the female Hospital Assistant, and the remainder, Rs 220, private subscriptions and donations, towards the support of the Dispensary
Bhagalpur... . .	.... .	490	Rupees 450 from Cleveland Memorial Trust Fund for improvement of the Bhagalpur Hospital, and the remainder from G C. Sircar's and B. K Sircar's Trust Fund for maintenance of the Charitable Dispensary
Colgong	245	321	For the erection of Civil Hospital Assistant's quarters
Purnea	.....	1,780	From private gentlemen for improvement of the Dispensary
Kishanganj ...	754	779	From public subscription in aid of the Charitable Dispensary
English Bazar ...	419	303	Ditto ditto ditto.
Old Malda	.... .	94	Ditto ditto ditto
Sahibganj	215	474†	† Of this sum†, Rs 300 was paid by Babu Brindaban Chowbay, one of the sabai grass merchants, for the erection of a cholera shed Rupees 60 paid by Babu Nowbut Pattack, and the balance collected from the residents of about 30 in number as donation for the construction of hospital building, the amount varying from 1 to 20 rupees
Hazaribagh .	333	547	Contributions towards maintenance of the dispensaries
Chatra ..	116	196	
Ranchi .	466	330	
Lohardaga ...	199	82	
Purulia	628	139	
Chaibassa ...	391	425	
Total ...	33,092	35,285	

Name of Municipality.	1893-94	1894-95.	For what purposes.
1	2	3	4
C.—Grants from other sources—*continued*			
(b).—Education			
Midnapore	Rs 525	Rs. 513	From the Mohsin Fund Part of the school fees of Muhammadan students of the college and local subscription for the Hindu Girls' School
Nator	...	481	Contributions from private persons for the maintenance of the Municipal High English School
Total ...	525	994	
(c) For general purposes			
Baidyabati ...	...	105	Babu Bepin Behary Gupta paid Rs 50 for acquiring land for a female bathing ghat at Kumarpara in Ward No III of Baidyabati Municipality The rate-payers of Pearapore contributed Rs. 40 for acquiring land for the extension of the Pearapore road Rupees 15 was paid by a private gentleman for the service of the conservancy coolies
Howrah	3,849	737	Received from Babu Behary Lall Shaha contribution towards the acquisition of land for widening Madhu Sudan Dhara's Lane ... Rs. 206 Received from Babu Sribash Dutta contribution for improvement of the said lane, and that it be called after him 500 Received from Rajendra Nath Mozumdar contribution towards the improvement of a bye-lane at the side of Makardah road . . 31
Cossipore-Chitpur ...	. ....	250	Contribution by Babu Kala Chand Set for metalling a road.
Baranagore ...	....	1,004	Rupees 754 for the improvement of street lighting and Rs 250 for repairing roads
Goverdanga ...	....	450	Contributions of Rs 200 for the maintenance of roads made by Babu Preo Nath Bose of Geological Survey of India and Rs 250 by Babu Ram Krishna Rakhit
Lalbagh ...	3,600	3,600	From the Nizamat Fund for the conservancy of the town
Darjeeling ...	1,180	1,200	From the Darjeeling Improvement Fund for repayment of Kuch Bihar loan, the working of the Porters and Dandiwalas Act, and sweepers' establishment and conservancy
Kurseong ...	500	200	From the Darjeeling Improvement Fund for improvement of the Kurseong park
Rampur Boalia ...	162	..	Contributions made by private individuals towards the construction of the Kadirganj burial ground road, and for the construction of masonry roadside surface drains.

Municipalities	1893-94.	1894-95	For what purpose
1	2	3	4
C —GRANTS FROM OTHER SOURCES—*concluded.*			
(c) *For general purposes.*			
	Rs	Rs	
Rangpur ...	.	1,993	Contribution made by Rajah Janaki Ballav Sen towards the cost of constructing municipal office building, and for the construction of the Kanungotola bridge.
Sirajganj .	..	125	Contribution made by Babu Ram Chandra Sirkar towards the cost of sinking a masonry well.
Nasirabad	10,200	...	
Ditto .. .	3,079	..	
Netrokona ...	. .	1,500	From Srimati Bisveswari Devi Chaudhurani and her son, Babu Brojendra Kisor Roy Chaudhury, for the construction of drains in the Municipality. They have promised a further sum of Rs 1,000 for the purpose.
Chittagong ..	...	421	From the Collector's Khas Mahal Improvement Fund for the supply of water.
Patna	500	2,911	
Gaya ...	1,900	2,752	From Lodging-house Fund for improvement of lane.
Muzaffarpur .	14,048	5,275	For the execution of drainage project
Deoghur ...	240	210	Contribution from the Nagore Raja's estate
	700	1,460	From the Pilgrims' Lodging-house Fund for the improvement of conservancy and street lighting
Bhagalpur ..	9,000*	300†	*Paid by Babu Udit Narain Singh of Hendwa as a portion of his subscription to Bhagalpur Water-works He has not paid any sum during 1894-95. † Rs 200 of this sum paid by Babu Kalikristo Thakur of Calcutta for extension of water-works, and the remainder paid by Babu Mohendra Nath Banerjee and others, of Moshakchak, for extension of water pipes to that quarter of the town.
Ranchi ...	...	511	For the construction of a pucka well for supply of good drinking water.
Total .	48,958	25,037	
Total "Other sources"	82,575	61,316	
GRAND TOTAL ..	1,71,574	1,15,162	

FORM No. I.

STATEMENT SHOWING THE CONSTITUTION OF THE MUNICIPALITIES IN BENGAL

DURING

1894-95.

FORM I.—*Statement showing the Constitution of the Municipalities in Bengal during the year* 1894-95.

1	2	3	4	5	6								7	8	9	10
					NUMBER OF MEMBERS OF COMMITTEE											
NAME OF DISTRICT.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits	(a) Ex-officio	(b) Nominated	(c) Elected	(d) Total.	(e) Officials	(f) Non-officials	(g) Europeans	(h) Natives	Number of meetings held	Number of meetings ad journed or at which no quorum was obtained	Average percentage of attendance at each meeting	REMARKS.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
BURDWAN DIVISION																
Burdwan	1	Burdwan	Act III (B C) of 1884 as amended	34,477	1	6	15	22	2	20	2	20	27		61·3	
	2	Kalna		9,680		5	10	15	1	14	..	15	24	4	49·7	
	3	Katwa		6,699		4	8	12	2	10	.	12	27	5	50·0	
	4	Dainhat		5,144	1	4	8	13	1	12	3	13	13		57·3	
	5	Raniganj		13,772		5	8	13	1	12		10	22	2	52·0	
			Total	69,772	2	24	49	75	7	68	5	70	113	11		
Birbhum	6	Suri	Act III (B C) of 1884 as amended.	7,481		5	11	16	3	13	1	15	17		51·4	
Bankura	7	Bankura	Act III (B C) of 1884 as amended.	18,743		4	8	12	3	9		12	21	3	36·7	
	8	Vishnupur		18,190		4	8	12	2	10		12	16	3	43·7	
	9	Sonamukhi		13,462		9		9	2	7		9	15	1	52·6	
			Total	50,395		17	16	33	7	26		33	52	7		
Midnapore	10	Midnapore	Act III (B C) of 1884 as amended.	32,264		6	12	18	4	14	3	15	23	.	62·8	
	11	Tamluk		6,·12	.	4	8	12	2	10	.	12	30	1	59·1	
	12	Ghatal		13,943		5	10	15	2	13	1	14	13		42·7	
	13	Chandrakona		11,309		4	8	12	2	10		12	12		66·6	
	14	Ramjibanpur		9,977		3	6	9	1	8		9	10		72·2	* Including the appointment of the Subdivisional Officer of Ghatal as Chairman.
	15	Khirpai		5,708		6*	4	10*	1	9		10	17		63·0	
	16	Kharar		10,083		8	8	16	1	15		16	15		55·1	
			Total	89,295		36	56	92	13	79	4	88	119	1	..	
Hooghly	17	Hooghly and Chinsura.	Act III (B C) of 1884 as amended.	33,060		6	12	18	2	16		18	22	1	53·5	
	18	Serampore		35,952		6	12	18	2	16	4	14	14	1	55·1	
	19	Uttarpara		6,489		4	8	12	.	12	2	10	14	.	70·8	
	20	Baidyabati†		18,080		5	8	13	1	12	1	12	25	1	53·2	† The Chairman was appointed by Government under section 33 of the Municipal Act at the request of the Commissioners at a meeting.
	21	Bhadreswar		9,639		4	8	12		12	1	11	14	..	68·5	
	22	Kotrung		5,164		3	6	9		9	.	9	11	.	61·0	
	23	Bansberia		6,783		3	6	9		9	..	9	12	2	46·0	
	24	Jahanabad		8,326		11		11	2	9		11	12	1	50·0	
			Total	123,793		42	60	102	7	95	8	94	124	6	...	
Howrah	25	Howrah	Act III (B C) of 1884 as amended	116,606		10	20	30	9	21	9	21	29	..	59·3	
	26	Bally		16,700		6	12	18		18		18	20	1	60·0	
			Total	133,306		16	32	48	9	39	9	39	49	1	...	
			Divisional Total...	474,642	2	140	224	366	46	320	27	339	474	26	...	

PRESIDENCY DIVISION.																	
24-Parganas ...	27	Cossipore-Chitpur	Act III (B C) of 1884 as amended	31,423	...	4	8	12	3	9	3	9	30	...	77·6
	28	Maniktola		28 161	.	4	8	12	5	7	1	11	18	1	50 4
	29	Barnagore		34,278	.	7	14	21	2	19	3	16	19	...	67·6
	30	South Suburban		69 642		8	16	24	3	21		24	25	5	56·2
	31	Rajpur		10,940		6	12	18	1	17		18	20	...	90·
	32	Baruipur		3 922	.	3	6	9		9		9	15	...	60·6
	33	Jainagar		8 233		4	8	12		12	.	12	18	1	66·6
	34	South Dum Dum		11,037		3	6	9	1	8		9	12		53·3
	35	North Dum Dum		5,354		3	6	9	2	7		9	12	..	77·7
	36	South Barrackpore		25,711		6	12	18	3	15	3	15	23		59·1
	37	North Barrackpore		20,980		6	12	18	3	15	2	16	12		62·5
	38	Barasat		9 754		8	13	21	5	16		21	12		51·9
	39	Naihati		29,724		7	14	21	5	16	2	19	23		58·9
	40	Goverdanga		6 704		3	6	9		9		9	12	3	49·1
	41	Basirhat		15 109	...	6	9	15	1	14		15	27	2	51 6
	42	Baduria		12,744		4	8	12		12		12	24	4	32·1
	43	Taki		4,036		3	6	9		9		9	15		56 0
			Total ..	338,652		85	164	249	34	215	14	235	326	17	
Nadia ...	44	Krishnagar	Act III (B C) of 1884 as amended	25,500	.	7	14	21	2	19	1	20	19	1	55·6
	45	Santipur		30,437		9	16	25	2	23		25	25		49·5
	46	Ranaghat ...		8,506		6	12	18	2	16		18	31	3	39·
	47	Nadia		13,334		4	8	12		12		12	22		59·5
	48	Kushtia		11,199		6	10	16	2	14		16	14	1	64·2
	49	Kumarkhali		6 165		5	10	15		15		15	28	5	49·2
	50	Meherpur		5 820		3	6	9	3	6		9	14		63 8
	51	Birnagar		3,421		5	8	13	1	13		13	16	1	56 7
	52	Chakdaha		8,619		13		13	1	12		13	13	...	50 3
			Total ...	113,090		58	84	142	13	129	1	141	182	11	
Murshidabad ...	53	Berhampore	Act III (B C) of 1884 as amended	23 267		8	17	25	5	20	1	24	20	1	70·7
	54	Lalbagh		31,667	..	6	12	18	1	17		18	17	1	46
	55	Jangipur		9 863		8	16	24	1	23	1	23	24	2	41·1
	56	Kandi		11,089		4	7	11	3	8		11	25	13	45 4
			Total	75,886		26	52	78	10	68	2	76	86	17	
Jessore	57	Jessore	Act III (B C) of 1884 as amended	8 906		6	12	18	6	12		18	23		46·1
	58	Kotechandpur		9,502		3	6	9		9	1	8	21	5	66 6
	59	Moheshpur		4 451		6	10	16	2	14		16	30	1	52 5
			Total	22,859		15	28	43	8	35	1	42	74	6	
Khulna	60	Khulna	Act III (B C) of 1884 as amended	8,667		15		15	3	12		15	18	4	53 3
	61	Satkhira ..		8,550		4	8	12	1	11		12	25	3	49·1
	62	Debhatta		5 384	..	12		12		12		12	23		55·8
	63	Chanduria ..		2,083		12		12		12		12	4	1	63·
			Total .	25,194		43	8	51	4	47		51	70	8	
			Divisional Total	564,991		227	336	563	69	494	18	545	738	59	
RAJSHAHI DIVISION																	
Rajshahi	64	Rampur Boalia	Act III (B C) of 1884 as amended.	21 407		7	14	21	10	11	3	18	19	1	50·9
	65	Nator ...		9,185	.	6	12	18	2	16		18	22	2	53
			Total	30,592		13	26	39	12	27	3	36	41	3	-
Dinajpur	66	Dinajpur	Act III (B C) of 1884 as amended	12,204		5	10	15	6	9	2	13	19	8	41·05
Jalpaiguri	67	Jalpaiguri ...	Ditto	9,082		13		13	4	9	2	11	20	2	53 07
Darjeeling	68	Darjeeling	Ditto	14 145		25		25	5	20	21	4	15		43·73
	69	Kurseong ..		3,922	.	4	8	12	2	10	6	6	17		49·1
			Total	17,067		29	8	37	7	30	27	10	33	..	46 58

FORM I.—*Statement showing the constitution of the Municipalities in Bengal during the year* 1894-95—continued.

1	2	3	4	5	6								7	8	9	10
NAME OF DISTRICT.	Serial number of municipality	Name of municipality	Act under which constituted.	Population within municipal limits	NUMBER OF MEMBERS OF COMMITTEE								Number of meetings held	Number of meetings adjourned or at which no quorum was obtained	Average percentage of attendance at each meeting	REMARKS
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)				
					Ex officio	Nominated	Elected	Total	Officials	Non officials	Europeans	Natives				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
RAJSHAHI DIVISION—*concluded.*																
Rangpur	70	Rangpur	Act III (B C) of 1884 as amended	14,216		6	12	18	1	17	1	17	13	4	40 1	
Bogra	71	Bogra	Ditto	6,605		5	10	15	3	12	2	13	15		53 3	
	72	Sherpur		3 965		4	8	12		12		12	16		56 8	
			Total	10,570		9	18	27	3	24	2	25	31			
Pabna	73	Pabna	Act III (B C) of 1884 as amended	16,486		6	12	18	6	12	1	17	19	4	53 5	
	74	Sirajganj		23,188		6	12	18	2	16	3	15	17		61 6	
			Total	39,674		12	24	36	8	28	4	32	36	4		
			Divisional Total	134,605		87	98	185	41	144	41	144	192	21		
DACCA DIVISION																
Dacca	75	Dacca	Act III (B C) of 1884 as amended.	82,321		7	14	21	3	18	1	20	28	1	50 8	
	76	Narainganj		17,715		4	8	12	2	10	3	9	19	5	52 1	
			Total	100,036		11	22	33	5	28	4	29	47	6		
Mymensingh	77	Nasirabad	Act III (B C) of 1884 as amended	11,555		6	12	18	5	13	2	16	25	2	56 4	
	78	Muktagacha		4,923		3	6	9		9		9	24	2	54 1	
	79	Jamalpur		15,388		5	10	15	2	13		15	21	5	39 0	
	80	Sherpur		10,744		4	8	12	1	11		12	42	8	41 6	
	81	Kishorganj		13,588		5	10	15	2	13		15	19	2	61 0	
	82	Bazitpur		9,399		3	6	9	1	8		9	33	1	63 2	
	83	Netrokona		9,521		16		16	3	13		16	17	1	48 7	
	84	Tangail		17,973		7	8	15	4	11		15	20	7	40 0	
			Total	93,791		49	60	109	18	91	2	107	191	28		
Faridpur	85	Faridpur	Act III (B C) of 1884 as amended	10,774		6	12	18	4	14		18	22	1	44 4	
	86	Madaripur		13,772		4	8	12	1	11		12	12		55 5	
			Total	24,546		10	20	30	5	25		30	34	1		
Backergunge	87	Barisal	Act III (B C) of 1884 as amended.	15,482		5	10	15	1	14	2	13	23	3	70 0	
	88	Nalchiti		1 675		9		9	1	8		9	17		73 2	
	89	Jhalokati		2 365		9		9	1	8		9	23		50 5	
	90	Pirojpur		12 246		11		11	3	8		11	15	1	64 8	
	91	Patuakhali		4,885		10		10	2	8		10	12		59 2	
			Total	36,653		44	10	54	8	46	2	52	89	4		
			Divisional Total.	255,026		114	112	226	36	190	8	218	361	39		

CHITTAGONG DIVISION																	
Tippera ...	92	Comilla	Act III (B C) of 1884 as amended	14 680	1	5	12	18	3	15	4	14	17	1	45
	93	Brahmanbaria	Ditto	18 606		4	8	12	2	10		12	21	1	60
			Total	32,686	1	9	20	30	5	25	4	26	38	2	
Noakhali	94	Noakhali	Act III (B C) of 1884 as amended	5,428		4	8	12	2	10		12	18	2	54 1
Chittagong	95	Chittagong	Ditto	24,069		6	12	18	5	13	3	15	20		57 2
	96	Cox's Bazar	Ditto	4,347		13		13	4	9	1	12	20	1	46 6
			Total	28,416		19	12	31	9	22	4	27	40	1	
			Divisional Total	66,530	1	32	40	73	16	57	8	65	96	5	
PATNA DIVISION.																	
Patna	97	Patna	Act III (B C) of 1884 as amended	167,529	...	11	20	31	6	25	5	26	16		13 6
	98	Barh		12,363		3	6	9		9		9	13	1	51 3
	99	Bihar		47,723		4	8	12	1	11		12	21		68 9
	100	Dinapore Nizamut		28,696		6	12	18	3	15	2	16	28	2	60 1
			Total	256,311		24	46	70	10	60	7	63	78	3	
Gaya ...	101	Gaya	Act III (B C) of 1884 as amended	80,333		9	16	25	5	20	4	21	11		56 3
	102	Tikari		11,532		12		12	1	11		12	28	1	42 5
	103	Daudnagar		9,851		11		11	1	10	1	10	24	2	48 1
			Total	101,766		32	16	48	7	41	5	43	63	3	
Shahabad	104	Arrah	Act III (B C) of 1884 as amended.	46,905		6	12	18	3	15	3	15	25	3	40 0
	105	Jagdispur		12 475		3	6	9		9	1	8	7		77 7
	106	Buxar		15 506		4	9	13	3	10	2	11	14	2	57 6
	107	Dumraon		18,384		3	6	9	1	8		9	16	5	53 3
	108	Bhabua		5,962		3	6	9	1	8		9	25	7	40
	109	Sasaram		29,713		8	14	22	4	18	1	21	11		50
			Total	1 21,945		27	53	80	12	68	7	73	98	17	
Saran ...	110	Chapra	Act IV (B C) of 1884 as amended.	57,352		6	11	17	1	16	3	14	19	1	62·8
	111	Revelganj		13 473		4	8	12	3	9	2	10	15	3	77 0
	112	Siwan		17,709	...	3	6	9	2	7	1	8	15		75 5
			Total	88,534		13	25	38	6	32	6	32	49	4	
Champaran	113	Motihari	Act III (B C) of 1884 as amended	13,108		5	8	13	5	8	4	9	17	2	57·9
	114	Bettiah		25,513		13		13	4	9	2	11	14	1	50
			Total	38,621		18	8	26	9	17	6	20	31	3	
Muzaffarpur	115	Muzaffarpur	Act III (B C) of 1884 as amended	49 192		7	12	19	4	15	5	14	12		44 4
	116	Hajipur		21,487		4	9	13	1	12	1	12	12	1	40 7
	117	Lalganj		12,493		11		11	1	10	1	10	19	5	38 1
	118	Sitamarhi		8,715		12		12	2	10	1	11	15	1	45 7
			Total	91,887		34	21	55	8	47	8	47	58	7	
Darbhanga ...	119	Darbhanga	Act III (B C) of 1884 as amended	73,561		8	14	22	5	17	4	18	10		27 2
	120	Madhubani		17,526		6	10	16	6	10	1	15	13		55 7
	121	Rosera		10,985		14		14	1	13	1	13	20	3	56 1
			Total	101 972		28	24	52	12	40	6	46	43	3	
			Divisional Total	801,036		176	193	369	64	305	45	324	420	40	

FORM No. I.—*Statement showing the Constitution of the Municipalities in Bengal during the year* 1894-95—concluded.

1	2	3	4	5	6								7	8	9	10
NAME OF DISTRICT	Serial number of Municipality	Name of Municipality	Act under which constituted.	Population within municipal limits	NUMBER OF MEMBERS OF COMMITTEE								Number of meetings held	Number of meetings adjourned or at which no quorum was obtained	Average percentage of attendance at each meeting	REMARKS.
					a	*b*	*c*	*d*	*e*	*f*	*g*	*h*				
					Ex officio	Nominated	Elected	Total	Officials	Non-officials	Europeans	Natives				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
BHAGALPUR DIVISION																
Monghyr ...	122	Monghyr	Act III (B C) of 1884 as amended	57,077		6	13	18	1	17	4	14	27	4	58·6	
	123	Jamalpur		18,089		6	12	19		18	8	10	10	1	58 6	
	124	Jamui		9,319		12		12	3	9		12	9	2	77·8	
			Total	84,485		24	24	48	4	44	12	36	46	7		
Bhagalpur .	125	Bhagalpur	Act III (B C) of 1884 as amended	69,106		7	14	21	2	19	2	19	23	1	46·03	
	126	Colgong		5,145		12		12	2	10		12	11		66 14	
			Total	74,251		19	14	33	4	29	2	31	34	1	--	
Purnea	127	Purnea ..	Act III (B C) of 1884 as amended	14,555		7	12	19	3	16	4	15	12	1	38 5	
	128	Kishanganj		8,466		5	8	13	2	11		13	19	3	39 7	
			Total	23,021		12	20	32	5	27	4	28	31	4		
Malda	129	English Bazar	Act III (B C) of 1884 as amended	13,818		6	12	18	5	13	1	17	16	4	53 4	
	130	Old Malda		4,178		4	8	12	5	7		12	12	2	45 1	
			Total .	17,996		10	20	30	10	20	1	29	28	6	...	
Santhal Parganas ...	131	Deoghur	Act III (B C) of 1884 as amended.	6,163		6	10	16	2	14	1	15	19		65 1	
	132	Sahibganj .		11,297		3	6	9		9	3	6	11	.	48	
			Total	17,460		9	16	25	2	23	4	21	30			
			Divisional Total	217,213		74	94	168	25	143	23	145	169	18	..	
ORISSA DIVISION.																
Cuttack	133	Cuttack .	Act III (B.C) of 1884 as amended	42,693		6	12	18	8	10	2	16	21	..	50·3	
	134	Jajpur		11,992		12		12	2	10		12	18	2	56 6	
	135	Kendrapara		17,647		12		12	3	9	1	11	14	1	66 6	
			Total	71,672		30	12	42	13	29	3	39	53	3	...	
Balasore	136	Balasore	Act III (B.C) of 1884 as amended	20,775		6	12	18	5	13	1	17	19	3	42 38	
Puri	137	Puri ...	Ditto	23,794		5	10	15	5	10	1	14	15	1	58·3	
			Divisional Total	121,241		41	34	75	23	52	5	70	87	7		

CHOTA NAGPUR DIVISION.																		
Hazaribagh	138	Hazaribagh ...	Act III (B C) of 1884.	16,672		5	10	*15	4	11	5	10	13	...	50·7			
	139	Chatra	Ditto	10,783		5	10	15	2	13		15	14	.	45·9			
			Total	27,455		10	20	30	6	24	5	25	27					
Lohardaga .	140	Ranchi	Act III (B.C) of 1884	20,306		5	8	13(*a*)	7	6	6	7	15	1	60			
	141	Lohardaga .	Ditto	7,110		11		11	2	9		11	18	4	55·7			
			Total	27 416		16	8	24	9	15	6	18	33	5				
Palamau	142	Daltonganj .	Act III (B C) of 1884	5,195	.	10		10(*a*)	3	7	1	9	25	3	56 1			
Manbhum	143	Purulia ...	Ditto	12,128		7	12	19(*a*)	4	15	4	15	14	1	49 2			
	144	Jhalda	Ditto	4,840		9		9		9		9	5		73 3			
	145	Raghunathpur	Ditto	6,216		10		10	1	9	1	9	12		55 8			
			Total	23,234		26	12	38	5	33	5	33	31	1				
Singhbhum	146	Chaibasa .	Act III (B C) of 1884.	6,850		13	.	13(*a*)	5	8	3	10	10	1	50·0			
			Divisional Total .	90,150		75	40	115	28	87	20	95	126	10				
			Grand Total ..	2,725,434	3	966	1,171	2 140	348	1,792	195	1,945	2,663	225				
			Grand Total for 1893-94	2,727,620		970	1,170	2,140	365	1,775	194	1,946	2,359	206	.			

(*a*) Includes the Chairman.

FORM No. II.

STATEMENT OF INCOME

OF

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

DURING

1894-95.

FORM No. II.—*Statement showing the Income of the*

1	2	3	4	5									
NAME OF DISTRICT	Serial number of Municipality	Name of Municipality	By balance in hand at the close of last year	MUNICIPAL RATES AND TAXES.									
				Tax on houses and lands.	Tax on animals and vehicles	Tax on professions and trades	Tolls (on roads and ferries)	Water-rate	Lighting-rate	Conservancy (including scavenging and latrine rates)	Other taxes.		Total
											Tax on persons according to their circumstances and property	Miscellaneous receipts, penalties	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
BURDWAN DIVISION			Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Burdwan	1	Burdwan	3 623	38,269	4,045	1,204	4,675	17,908		17,675		288	84 064
	2	Kalna	2 761		2,377	16				641	5 216	97	8 347
	3	Katwa	1 561		210	37				1,163	3 375	57	4,842
	4	Dainhat	3,96								2 417	28	2,445
	5	Ramganj	666	9,985	1,176	408				2,163		6	13,738
		Total	12 075	48,254	7,808	1 065	4,675	17,908		21 642	11 008	476	1,13,436
Birbhum	6	Suri ..	2 241		614	28				2 091	4,196	17	6 948
Bankura	7	Bankura	1,586		490	34				1,686	6 198	125	8,533
	8	Vishnupur	916		511						4 026	7	4 544
	9	Sonamukhi	3,211		405						3 989	8	4,402
		Total	5 663		1 406	34				1 686	14 213	140	17,479
Midnapore	10	Midnapore	3,077	15,585	5 582	452				11,879		291	33,789
	11	Tamluk	567		274		95				3 216	20	3 605
	12	Ghatal	25								6 103	40	6,143
	13	Chandrakona	278								2 871	31	3 852
	14	Ramjibanpur	282								1 812	20	1 839
	15	Khirpai	349								1 665	40	1,705
	16	Kharar	1 179								2 451	49	2,480
		Total	6,650	15 585	5 856	452	95			11 879	18,048	491	52,406
Hooghly	17	Hooghly and Chinsura	1,696	20,934	4,887	557	2 646			9,201			38,225
	18	Serampore	4 977	23 168	1 040	743	3,975			13,931			42 847
	19	Uttarpara	1 350	6 478	1 348	905	700			2 481			11,402
	20	Baidyabati	382		4 666	1,340	360			3 683	6 650		16 649
	21	Bhadreswar	773		545	601				657	5 703	66	7 572
	22	Kotrung	243		98	294					3 205	23	3,619
	23	Bansbaria	784		480	470					2 169		3,419
	24	Jahanabad	914		166						2 151	13	2,629
		Total	11,318	50 580	13,230	4,400	7 681			29,903	20,478	100	1 26,362
Howrah	25	Howrah	408	1,20 702	11,823	2,444			34,098	82,934		164	2 53,065
	26	Bally	1,111	10,317	646	612	835			1 965		182	14,557
		Total	1,519	1,31,019	12 469	3,056	835		34,098	84,899		346	2,67,622
		Divisional Total	39 166	2 45,438	41,373	9,035	13,286	17,908	34,098	1,52 100	67,945	1,570	5,84 253
PRESIDENCY DIVISION.													
24-Parganas	27	Cossipore Chitpur	95 028	56,173	2,383	1,219		...		20,009		753	81,496
	28	Maniktolla	11,623	28,351	3 977	1,525				12 125		170	46,148
	29	Baranagar	6 113		4 437	379	1,035			11,669	20,597	93	38,210
	30	South Suburban	2 400	31,556	4 660	1,790				5,591		226	43,823
	31	Rajpur	91		1,194	98					4,747	116	6,155
	32	Baruipur	147		1,119				..	..	1,992	16	3,127
	33	Jainagar	1 766		580	42			..		3,897	8	4,527
	34	South Dum-Dum	5,482		883	207		...		1,516	4 417	13	7,036
	35	North ditto	1 820		1,999						1,041	3	3,043
	36	South Barrackpore	1,088		1 136	260					11,912	32	13,340
	37	North Barrackpore	251		611	612	360			2,392	7,973	21	11,969
	38	Barasat	1,041		3,083						3,648	62	6,793
	39	Naihati	41		1 364	1,331	1,764			3,557	10 892	107	19,015
	40	Goverdanga	490		322	32					2,601	4	2,959
	41	Basirhat	8		1,130						4 363	5	5,507
	42	Baduria	586		1,125						2,939	12	4,076
	43	Taki	23		10						2 220		2,245
		Total	1,27,537	1,16,080	30,031	7,555	3,159			57,819	83,845	1,640	6,00,129

Municipalities in Bengal during the year 1894-95.

6							7							15
Realizations under Special Acts.							Revenue derived from Municipal Property and Powers apart from Taxation							
From pounds.	From hackney carriages	From other sources (to be specified in details in as many columns as may be necessary)				Total	Rents of lands, houses, serais, dák bungalows, &c.	Sale-proceeds of land, and produce of lands, &c	Conservancy receipts (other than taxes and rates)	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter houses	Fees and revenue from tramways.	Remarks.
		Vaccination fees.	Jute warehouse fees	Petroleum fees.	Fees on musical processions									
15	16	17	18	19	20	21	22	23	24	25	26	27	28	29
Rs.	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	
696	389	42				1 117	3,202		1,025	4,057	21	1,303		
350		11				361	83		3					
160		12				172	57							
314		10				324	52							
454	80	5				539	106		22			40		
1,964	469	80				2 513	3,500		1,050	4 057	21	1 433		
422	178					600	284		258			221		
144		15				159	10					624		
119						118	1 173		19					
152						152	24							
414		15				429	1 207		19			624		
594			17			611		811	...	11,464	105	556		
98			15			113	59	106			20	1,493		
68			9			77	56							
92			1			93		38			15			
119						119								
60			4			64		15	..					
87			2			89								
1 118			48			1,166	115	970		11,464	140	2 049		
371	376	.	159			906	184		90	.		124		
563	362		34			959	642				1,576	1,880		
62	271		9			342	44							
307	5		20			332	64				25	46		
143	45		13			201	71							
91			3			94					...			
176			13			189								
197	10					207		441						
1,910	1,069		251			3,230	1 005	441	90		1,601	2,050		
502	406	143	6,254		.	7 305	1,606	600	718	1,166	..	6,285		
103	15	15				133	250							
665	421	158	6,254			7 498	1 856	600	718	1,166		6,285		
6,498	2,137	253	6,553			15 436	8 027	2 011	2,135	17,287	1,762	12,662		
508	1,101	83	21,310			23,502	118		1,057		..	..	..	
432	194	22	1,286			1,934	99	8	1,463		.		.	
342	79	25				446	80	10						
479	309	63				941			2,941					
122	216	31				371			...		..			
367	104	7	..			478		2	.					
281		27				308	98	26			.			
217	82					299	76							
274	53	6				332	...							
647	195	.				1,042						75		
346			..		.	346	207			.		101	.	
333					.	333						.		
823		30			.	853		99			..	..		
266		.			.	266	5						...	
343	.	15			.	358	34		.				...	
134	.	14		.		148		2					.	
33		3				36								
6,147	2,422	328	23,096			31,993	717	147	4,000		...	176		

FORM No. II.—*Statement showing the Income of t'*

1	2	3	7														8														
			REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concld*														GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)														
			Other fees (to be specified in detail in as many columns as may be necessary)			Interest of investment							From Government			From local funds		From other sources														
NAME OF DISTRICT	Serial number of Municipality	Name of Municipality.	From burning ghats and burial grounds	Other	Fines under Municipal and other Acts.	For general purposes.	For educational purposes	For medical purposes.	Total				For general purposes.	For educational purposes.	For medical purposes	For general purposes	For medical purposes.	For general purposes	For educational purposes	For medical purposes.	Total.										
1	2	3	29	30	31	32	33	34	35				36	37	38	39	40	41	42	43	44										
BURDWAN DIVISION			Rs	Rs	Rs	Rs	Rs	Rs	Rs				Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs										
Burdwan	1	Burdwan			803	.		808	11,969					727	1,270		1,600			10	3,607										
	2	Kalna			213				299																						
	3	Katwa			26				233						13		325			.	338										
	4	Dainhat	150		30				82																						
	5	Ranigani			231				399						11					171	182										
		Total	150		1,303			808	12 982					727	1 294		1,925			181	4,127										
Bubbum	6	Suri			386				1,149						.					254	254										
Bankura	7	Bankura			71				705								900				900										
	8	Vishnupur			39				1,231																						
	9	Sonamukhi			26				50																						
		Total			136				1,986					.			900				900										
Midnapore	10	Midnapore			302		2,202	1,204	16,644					2,739			300		513	815	4,367										
	11	Tamluk			81				1,759										...	234	234										
	12	Ghatal			63				119																						
	13	Chandrakona			48				101								180				180										
	14	Ramjibanpur			133	67			200								30			90	126										
	15	Khirpai			24				39								225				225										
	16	Khatai			98				38																						
		Total			689	67	2,202	1,204	18,900					2,739			735		513	1,145	5,132										
Hooghly	17	Hooghly and Chinsura			496				894												...										
	18	Serampore			272				4,370																						
	19	Uttarpara			102			66	212								1,650			323	1,973										
	20	Baidyabati			44)		.		575									105			105										
	21	Bhadreswar			119				190								..														
	22	Kotrung			19				19																						
	23	Bansbaria	709		16				725								175	.			175										
	24	Jahanabad			21				462																						
		Total	709		1,485			66	7 447								1,825	105		323	2,253										
Howrah	25	Howrah			5,291	138		.	16,211									737		..	737										
	26	Bally		6	112				368																						
		Total																													
		Divisional Total	3	407	6	5,403	138			16,579								737		.	737										
				1,266	6	9,402	205	2,202	2,078	59,043		.	3,466	1,294		5 385	842	513	1,903	13,403										
PRESIDENCY DIVISION																															
24 Parganas	27	Cossipore Chitpur	9(																												
	28	Maniktolla	11	431	6,371	1,015			9,592									250			250										
	29	Baranagar	(																												
	30	South Suburban	2			901			2,476								.				...										
	31	Rajpur				247	136		673									1,004			1,004										
	32	Baruipur				557			3,798										.	.											
	33	Jainagar	1			171			171								60			.	60										
	34	South Dum-Dum	6			117		.	119										.	92	92										
	35	North ditto	1	95		111		.	330												...										
	36	South Barrackpore	1			182		...	258							..				..											
	37	North Barrackpore		.		96			96											.											
	38	Baraset	1,	41	216	145			220							18				...	18										
	39	Naihati				249			814								..			...	...										
	40	Goverdanga		..	.	18		37	55								.				...										
	41	Basirhat			6	76			180												...										
	42	Baduria		..		5			10									450			450										
	43	Taki		..		37	.		71								120			...	120										
		Total	1,27,	..		17			19												...										
						14			14												..										
				567	6,593	4,257	136		37	18,696					.	18	180	1,704	.	92	1,994										

Municipalities in Bengal during the year 1894-95.

9			10							11	12	13	14	15
Miscellaneous			Extraordinary and Debt											
Recoveries on account of services rendered to private individuals	Other items	Total.	Sale proceeds of Government securities, and withdrawal from Savings Banks	Loans: From Government	Realizations of sinking fund for repayment of loans	Advances: Permanent.	Advances: Other	Deposits.	Total.	Total income of year, excluding opening balance	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population	Incidence of income (column 11) per head of population.	Remarks.
45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs.	Rs A P	Rs. A. P	
	1,301	1,301				200	5 647	1,956	7,203	1,09,261	1,12,884	2 7 0	3 2 8	
	56	56					1,980	181	2,161	11 224	13,985	0 13 10	1 2 7	
	77	77				50	200	261	511	6,173	7,734	0 11 6	0 14 9	
	16	16					136	208	344	3,211	6,676	0 7 6	0 9 11	
2	123	125					1,103	94	1,197	16,180	16 845	0 15 11	1 2 9	
2	1,573	1,575				250	9,066	2,100	11,416	1 46 049	1,58,124	1 10 0	2 1 5	
							120	365	485	9,436	11,677	0 14 9	1 4 2	
	241	241					52	493	545	11,083	12,619	0 7 3	0 9 5	
2	6	8					555	135	690	6 591	7,507	0 3 11	0 8 9	
	72	72						72	72	4,748	7,959	0 5 2	0 5 7	
2	319	321					607	700	1,307	22 422	28,085	0 5 6	0 7 1	
	307	307					2,302	1,250	3 552	59,271	63,248	1 0 9	1 13 4	
	27	27					744	94	838	6,576	7,143	0 8 8	0 15 10	
	241	241								6 578	6,603	0 7 0	0 7 6	
	40	49				26	..		26	3,292	3,570	0 4 0	0 4 7	
										2,277	2,559	0 2 11	0 3 6	
	23	23						18	18	2,074	2,416	0 4 9	0 5 9	
	1	1								2,609	3,788	0 3 8	0 3 10	
86	639	639				26	3,046	1,362	4,434	82 677	89,327	0 9 3	0 14 8	
	447	447	24				2,799	921	3,744	44,216	46,112	1 2 6	1 5 4	
	41	41					2,140	469	2,609	50,826	52 803	1 3 0	1 6 7	
2	398	400				15	400	14	429	14,758	16,109	1 12 2	2 4 4	
7	52	59					535	410	945	18,665	19,047	0 14 5	1 0 2	
	131	131					100	55	155	8,249	9,021	0 12 6	0 13 8	
	17	17					146	.	146	3,895	4,138	0 11 2	0 12 0	
	128	128					47	77	124	4,585	5 369	0 8 0	0 10 10	
	525	525						19	19	4 017	4,931	0 6 9	0 7 8	
9	1 739	1,748	24			15	6,167	1,965	8,171	1,49,211	1,60,529	1 0 3	1 3 3	
29	2,464	2,493	4,086	5,10,000		.	7,024	34,457	5,55,567	8,35,438	8,35,846	2 2 7	7 2 7	
189		189					777	49	826	16,073	17,184	0 13 11	0 15 4	
218	2,464	2,682	4 086	5,10,000			7 801	34,506	5,56,393	8,51 511	8,53,030	3 0 6	8 1 11	
231	6,734	6,965	4,110	5,10,000		291	26,807	40,998	5,82,206	12,61,306	13,00,772	1 3 8	2 10 6	
	2,055	2,055	64		6,000	..		1,448	7,512	1,24,407	2,19,435	2 9 5	3 15 4	
2,626	4,727	7,353				150		848	998	58,909	70,532	1 10 3	2 1 5	
.	899	899					724	2,316	3 040	44,072	50,185	1 1 10	1 4 6	
	144	144	216				1,274		1,490	50,196	52,596	0 10 0	0 11 6	
...	113	113						162	162	7,032	7,063	0 9 0	0 10 3	
...	9	9								3,825	3,972	0 12 9	0 15 7	
491	11	492						275	275	5,932	7,897	0 8 9	0 11 6	
	247	247						346	346	8,246	13,023	0 10 3	0 11 11	
...	170	170				25		152	177	4,418	6,238	0 10 10	0 13 2	
..	796	796					207	676	883	16,299	17,387	0 8 3	0 10 1	
	1,104	1,104						301	301	14,534	14,785	0 9 1	0 11 3	
	216	216					166	44	210	7,607	8,648	0 11 1	0 12 5	
..	140	140					267	319	586	20,774	20,615	0 10 2	0 11 2	
...	..						761	27	788	4,473	4,963	0 7 0	0 10 8	
...	.							86	86	6,142	6,150	0 5 9	0 6 5	
	17	17					50	18	68	4,328	4,914	0 5 2	0 5 6	
75	29	104					573		573	2,972	2,995	0 7 3	0 9 7	
3,182	10,677	13,859	280		6,000	175	4,022	7,018	17,495	3,84,166	5,12,003	0 14 7	1 28	

FORM No. II.—*Statement showing the Income of the*

1	2	3	4	5									
				MUNICIPAL RATES AND TAXES.									
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality	By balance in hand at the close of last year	Tax on houses and lands	Tax on animals and vehicles	Tax on professions and trades.	Tolls (on roads and ferries)	Water rate	Lighting-rate	Conservancy (including scavenging and latrine rates)	Other taxes.		Total.
											Tax on persons according to their circumstances and property.	Miscellaneous receipts.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
PRESIDENCY DIVISION—*concluded*			Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs
Nadia	44	Krishnagar	273	14,469	2,556	438				8,744		68	26,295
	45	Santipur	951	12 825	1 740	280						74	14 938
	46	Ranaghat	1,016	4,092	288	184						10	5,174
	47	Nadia	474		104	2						16	3,873
	48	Kushtia	1,012		402						3,711	56	4 144
	49	Kumarkhali	648		157					961	2 697	24	3,411
	50	Meherpur	678		100					617	2 615	22	2,213
	51	Birnagar	2 588		204						2,102	11	2,578
	52	Chakdaha	832		096						2,358	16	3,304
		Total	8,512	32,009	6,307	920				10,322	16 088	284	65,980
Murshidabad	53	Berhampore	1,088		2 021		1 619			12,848	21 450	71	38,009
	54	Lalbagh	6 566		2 766		2 594				15 729	22	21,110
	55	Jangipur	1,858		196		3,925				3 248	5	6 774
	56	Kandi	813		175						4 770	1	4 946
		Total	10,325		5,158		7,538			12,848	45,196	99	70,839
Jessore	57	Jessore	229	9 374	1 246	78				3,871		17	14 586
	58	Kotechandpur	1,832		2,107		240				2,761	8	5,116
	59	Moheshpur	799		111		60			87	1,404	1	1,663
		Total	2,860	9374	3,464	78	300			3,958	4,165	26	21 365
Khulna	60	Khulna	23,709		74	97				3,516	6,241	58	9 986
	61	Satkhira	78		317						3 279	88	3,684
	62	Debhatta	40				13				1,739	14	1,766
	63	Chanduria	98		98						707	3	808
		Total	23,925		489	97	13			3,516	11 966	163	16,244
		Divisional Total	1,73 459	1,57 463	45,449	8 650	11 010			88,463	1,61,260	2,212	4,74,507
RAJSHAHI DIVISION													
Rajshahi	64	Rampur Boalia	2,800		4,413	79	1,443			5 129	13 628	92	24,784
	65	Nator	1,402		2,164					2,349	5,621	13	10,147
		Total	4,202		6,577	79	1 443			7,478	19,249	105	34,931
Dinajpur	66	Dinajpur	2,819		2,802		2,533			7 400	11,457	478	24,760
Jalpaiguri	67	Jalpaiguri	9,050		574	1,020				6,683	5,928	14	14,217
Darjeeling	68	Darjeeling	15,894	32,5 9	1,824	642		13,165		14,782		52	62,464
	69	Kurseong	1,380	5,423		99				2,002			7,424
		Total	17,274	37,922	1,824	741		13,165		16,784		52	69,888
Rangpur	70	Rangpur	8		4,903	206				7,284	7,574	231	20,288
Bogra	71	Bogra	1,809		1,315		1,903			2,756	4,305	120	9,799
	72	Shirpur	1,106		680					2,125	3,085	7	5,897
		Total	2 675		1,995		1,303			4,881	7,390	127	15,696
Pabna	73	Pabna	123		1,025	121	1,735			5,021	9,813	7	17,229
	74	Sirajganj	2,408		1,173		477			5,583	8,576	2	16,811
		Total	2,531		2,198	121	2 212			10,604	17,389	9	33,033
		Divisional Total	39 139	37 922	20,364	2,167	7,491	13,165		61,204	60,485	1,016	2,12,813
DACCA DIVISION.													
Dacca	75	Dacca	1,661	59,863	5,683	3,106	11,364			32,676		223	1,12,915
	76	Narainganj	6,871	23,998		138				14,624		83	38,843
		Total	8,532	83,861	5,683	3,244	11,364			47,300		306	1,51,758

unicipalities in Bengal during the year 1894-95—continued.

6							7							
REALIZATION UNDER SPECIAL ACTS							REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION							
		From other sources (to be specified in detail in as many columns as may be necessary)												
From pounds	From hackney carriages	Vaccination fees	Jute warehouse fees	Petroleum fees	Fees on musical processions	Total	Rents of lands, houses serais, dák bungalows, &c	Sale proceeds of lands and produce of lands, &c	Conservancy receipts (other than taxes and rates)	Fees and revenues from educational institutions	Fees and revenues from medical institutions	Fees and revenues from market and slaughter houses	Fees and revenues from tramways	REMARKS
15	16	17	18	19	20	21	22	23	24	25	26	27	28	
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
1,040	402	9				1 451	1,554							
406	140	30				666		4		4,964			•	
300	18	7				325								
394						394	10					71		
258						253								
123						123		40						
737						737								
298						238		13						
300						300	11							
3 886	560	46				4,492	1 575	57		4 964		71		
999	433					842	1,331	118	784					
1,598		29				1 6 7	208	46			31	561		
2,2		2				274	48							
330		1				3.1		18		143				
2 599	493	32				3,064	1,577	182	784	143	31	561		
653		12				665		106			557			
33,	24	13				372								
273						273		92						
1,261	24	25				1,310		198			557			
394		17				411	966	5		4				
226		19				245	161	2						
104		4				108		2						
89						89								
813		49				853	527	9		4				
14 706	3 139	471	23 086			41 712	4 396	593	6,850	5 111	588	808		
972	688	36				1,056	48	273						
428		8	•			436		2		1,561				
1,360	688	44				2,092	48	275		1,561				
1,286						1 286		20		1,308	457	107		
600						600						15		
112		109			•	221	39,280	5,959	135		1,262	6,842		
50						50			147		602			
162		109				271	39 280	5 959	282		1,864	6,842		
583	193					776	1,151						•	
305		7				313				1,495	630		..	
742						743								
1,047		7				1 05				1,495	630		..	
205		11				216					275		..	
345		11				356								
550		22				572					275			
5,588	861	182				6,651	40,479	6,254	282	4,364	3,226	6,964		
1,523		39				1,562	3 539	29	10,747	31	786		•	
512						512	306	30						
2,035		39			..	2,074	3,845	59	10,747	31	786			

FORM No. II.—*Statement showing the Income of the*

1	2	3	7					8								
			REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concld.*					GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)								
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality	Other fees (to be specified in detail in as many columns as may be necessary)		Fines under Municipal and other Acts	Interest of investments			Total	From Government.			From local funds		From other sources			Total.
			Burning ghat and burial ground fees	Others		For general purposes	For educational purposes	For medical purposes.		For general purposes.	For educational purposes.	For medical purposes	For general purposes	For medical purposes	For general purposes.	For educational purposes	For medical purposes.	
1	2	3	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
			Rs.	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs.
PRESIDENCY DIVISION—*concluded*																		
Nadia	44	Krishnagar	.		518				2 373					600	..		900	1,500
	45	Santipur			190				5,158							...		-
	46	Ranaghat			67	.			67	500							.	500
	47	Nadia	.	28	68				117									
	48	Kushtia			93				93					110			145	255
	49	Kumarkhali			77				177			.	..				7	7
	50	Meherpur			119				119					120		...		120
	51	Birnagar			2				15									
	52	Chakdaha			30				41									
		Total	.	28	1,464				8,159	500				830			1,052	2,382
Murshidabad	53	Berhampore			329	.		1,683	4,235					584			782	1,366
	54	Lalbagh		.	356				1,171						3,000		570	4,170
	55	Jangipur			26			66	171					554				554
	56	Kandi			94				255								..	
		Total			805			1,749	5,832			.		1,138	3,000		1,352	6,090
Jessore	57	Jessore			294	67		81	1,105				.	900			70	970
	58	Kotchandpur		110	54				184									
	59	Mohashpur			20				112									
		Total		110	368	67		81	1,381					900			70	970
Khulna	60	Khulna			109				544	11,000				180	.		470	11,650
	61	Satkhira			8			36	207								10	10
	62	Debhatta							2									
	63	Chandurna			66				66									
		Total			213	.		36	819	11,000				180			480	11,660
		Divisional Total	567	6,731	7,137	203		1,903	34,887	11,500			18	3,228	5,304		3,046	23,096
RAJSHAHI DIVISION																		
Rajshahi	64	Rampur Boalia	75		296				692	90				1,200				1,380
	65	Nator		..	53				1,616					1,280		481	60	1,831
		Total	75		349				2,308	90				2,580		481	60	3,211
Dinajpur	66	Dinajpur			139		.		2,031									
Jalpaiguri . .	67	Jalpaiguri	.		1,127		.		1,142			19		97	..		896	1,012
Darjeeling	68	Darjeeling .		.	947				54,425	6,484			1,200		.			7,684
	69	Kurseong			195				944				200	200				400
		Total			1,142				55,369	6,484			1,400	200				8,084
Rangpur	70	Rangpur			49			628	1,828			103			1,996		161	2,260
Bogra	71	Bogra	.		24			90	2,239				.	430				430
	72	Sherpur			8				8			.		.				
		Total			32			90	2 247	.	..			430				430
Pabna	73	Pabna			92				367		.	...					...	
	74	Sirajganj			245				245					200	125	.	1,005	1,330
		Total			337				612					200	125		1,005	1,330
		Divisional Total	75		3,175			718	65,537	6,574		122	1,400	3,507	2,121	481	2,122	16,327
DACCA DIVISION																		
Dacca	75	Dacca			932	.	.	7,941	23,996		..	..		.		.	240	240
	76	Narainganj			474		.		810		...							
		Total			1,406			7,941	24,806	.							240	240

Municipalities in Bengal during the year 1894-95—continued.

9			10							11	12	13	14	15
Miscellaneous			Extraordinary and Debt											
Recoveries on account of services rendered to private individuals.	Other items	Total	Sale proceeds of Government securities and withdrawals from Savings Bank	Loans From Government.	Realizations of sinking fund for repayment of loans.	Advances. Permanent.	Advances. Other.	Deposits	Total.	Total income of year, excluding opening balance	Total income of year, including opening balance	Incidence of taxation (total of group 5) per head of population	Incidence of income (column 11) per head of population	Remarks.
45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs A P	Rs A P	
							823	827	1,650	33 268	33 541	1 0 5	1 4 10	
	347	347					1,432	282	1,714	22,823	24 774	0 7 8	0 11 11	
	473	473						142	142	6 681	7,697	0 2 8	0 12 6	
	22	22					85	809	894	5 360	5,844	0 4 3	0 6 5	
	79	79				40			40	4,869	5,881	0 5 11	0 6 11	
	609	609				40	357	38	435	4 702	5 890	0 8 10	0 12 2	
	40	40				20	950	251	1,221	4 461	5,150	0 6 1	0 12 3	
	63	63				50	999	98	1 147	4 041	6 629	0 12 0	1 2 10	
	157	157						168	168	3,970	4 802	0 6 1	0 7 4	
	1,790	1,790				150	4,655	2,617	7,422	90,175	98,087	0 9 4	0 12 9	
			40				1,500	2,194	3,734	48 176	49,204	1 10 1	2 1 1	
26		26	43				60	2 454	2,561	30 605	37,231	0 10 7	0 15 6	
			96			50	50	1,336	1,472	9 245	11,103	0 10 11	0 15 0	
83	131	214				50		121	171	5,917	6,790	0 7 1	0 8 6	
109	131	240	123			100	1,610	6 105	7 938	94,003	1,04 128	0 15 0	1 4 0	
214	434	648					1,370	283	1,653	19,627	19 856	1 12 0	2 3 10	
	103	103						229	229	5 984	7,816	0 9 0	0 10 0	
	26	26					1,368	67	1,435	3 509	4 308	0 6 0	0 12 7	
214	563	777					2,738	579	3,317	29 120	31,980	0 15 4	1 4 11	
							5,066	128	5,194	27 785	51,494	1 2 5	3 3 3	
	4	4					51		51	4 201	4,279	0 6 10	0 7 11	
8	19	27						38	38	1,941	1 981	0 5 3	0 5 9	
	7	7								970	1 068	0 5 0	0 5 11	
8	30	38					5,117	166	5,283	34,897	58,822	0 10 3	1 6 1	
3,513	13,191	16,704	409		6,000	425	18,142	16,485	41,455	6,32,361	8,05,820	0 13 5	1 1 10	
212	353	565				20	1,668	204	1,892	30,909	33,760	1 2 6	1 7 1	
	215	215					160	387	547	14 792	16 194	1 1 8	1 12 2	
212	568	780				20	1,828	591	2,439	45,761	49,963	1 2 3	1 10 1	
604	343	947		10,000			2 659	822	13,481	42,505	45,324	2 0 5	3 7 8	
	172	172		18,000			422	418	18,840	35,983	45,033	1 7 5	3 11 5	
2,140	1,861	4,001		40,000			7,919	1,936	49,855	1,78 650	1,94,544	4 6 7	12 10 0	
198	24	222		2,000				190	2,190	11,490	12,610	2 1 3	3 3 0	
2 338	1,885	4,223		42,000			7,919	2,126	52 045	1,89 880	2,07,154	3 15 2	10 11 11	
	153	153					4,720	458	5,178	30,48 3	31,071	1 6 10	2 2 3	
22	213	235				60	60.	156	819	13,834	15,403	1 7 8	2 1 6	
	187	187								6,834	7,940	1 7 9	1 11 6	
22	400	422				60	603	156	819	20,668	23,343	1 7 9	1 15 3	
	128	128					1,063	731	1,794	19,727	19,850	1 0 8	1 3 1	
	268	268				100	2,418	354	2,872	20,882	23 290	0 10 10	0 14 4	
	396	396				100	3,481	1,085	4,666	40,609	43,140	0 13 3	1 3 3	
3,176	3,917	7,093		70,000		180	21,632	5,656	97,468	4,05,889	4,45,028	1 9 3	3 0 9	
598		598	4,143				10,294	5,347	20,084	1,59,975	1,61,036	1 5 6	1 14 11	
131	1,042	1,173				280	1,227	391	1,618	42,956	49,827	2 3 1	6 9 2	
729	1,042	1,771	4,143			280	11,521	5,738	21,682	2,02 331	2,10,863	1 7 11	2 0 4	

FORM No. II.—*Statement showing the Income of the*

1	2	3	4	5									
NAME OF DISTRICT	Serial number of Municipality	Name of Municipality	By balance in hand at the close of last year	MUNICIPAL RATES AND TAXES.							Other taxes.		Total.
				Tax on houses and lands.	Tax on animals and vehicles	Tax on professions and trades.	Tolls (on roads and ferries)	Water rate	Lighting rate	Conservancy (including scavenging and latrine rates)	Tax on persons	Miscellaneous receipts	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
DACCA DIVISION—*concluded*			Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Mymensingh	77	Nasirabad	6,003		1,157	249		5,424		8 065	11,625	203	26,722
	78	Muktagacha	466								4 844	13	4 857
	79	Jamalpur	1,252		245					2,057	4 983	107	7,392
	80	Sherpur	(a)122		669						4 000	49	4,768
	81	Kishoreganj	(a)515		38						3 830	20	3,888
	82	Bazitpur	88								2,345	4	2 349
	83	Netrokona	2 889								3 994	51	3,945
	84	Tangail	1,049		92	91	700			898	3 895	84	5,500
		Total	12 904		2,201	280	700	5,424		11,020	38,066	540	58,821
Faridpur	85	Faridpur	1,771		88	96	105			3 521	5 952	88	9,853
	86	Madaripur	252			350	992			1 740	4,442	28	7 562
		Total	2,023		88	446	1,097			5,264	10 394	116	17 415
Backergunge	87	Barisal	306		364	55	1,407			9,456	10 392	225	21 899
	88	Nalchiti	539				105				1,781		1,886
	89	Jhalokati	815			24	214				3 016	3	3,257
	90	Pirojpur	75							1,563	3 466	244	5,273
	91	Patuakhali	662				105				2 178	54	2 337
		Total	2,397		364	79	1,831			11,019	20 833	526	34,652
		Divisional Total	25,016	87,861	8,736	4,059	14,992	5,424		74 603	69 893	1 478	2,62,046
CHITTAGONG DIVISION													
Tippera ..	92	Comilla	1,503		1,283	38	2,328		..	4,795	9,872	37	18,353
	93	Brahmanbaria	74								4,742		4,742
		Total	1,577		1,283	38	2 328			4,795	14,614	37	23,095
Noakhali . .	94	Noakhali	503		452	159					3 925	1	4 537
Chittagong	95	Chittagong	45,022	14,480	2,962	419	6 861					266	24 968
	96	Cox's Bazar	3,704				1,806				1 989	3	3,798
		Total	48 726	14,480	2,962	419	8 667				1,989	269	28,766
		Divisional Total	50 806	14,480	4 697	616	10,995			4 795	20,528	307	56,418
PATNA DIVISION.													
Patna ...	97	Patna	25,832	79,817	8,160	5,033	24,434			25,044		1,085	1,43,513
	98	Barh	666								4 618	58	4,876
	99	Silhar	2,044								11,477	372	11,849
	100	Dinapore Nizamat.	4,171	8,030	1,837							107	9,974
		Total	32,612	87,847	9,997	5,033	24,434			25 044	16 295	1,622	1,70,212
Gaya ..	101	Gaya	15,113	37,746	10 178	1,182						449	49,555
	102	Tikari	2,580	5,245	900	143						57	6,345
	103	Daudnagar	3		235	12	812				2,546	34	3 630
		Total	17,702	42 991	11,313	1,337	812				2,546	540	59,530
Shahabad .. .	104	Arrah	614		2,852	60							
	105	Jagdispur	1,319		355			71			17 940	99	21,022
	106	Buxar	3		343						2 824	64	3,243
	107	Dumraon	964		394						7,923		7,706
	108	Bhabhua	12		70						4,713		5,127
	109	Sasaram	938		270						2,016	23	2 115
		Total	3 850		4,339	60		71			6,632	122	7,053
											41,468	308	46,246

Municipalities in Bengal during the year 1894-95—continued.

6							7							15
Realizations under Special Acts							Revenue derived from Municipal Property and Powers apart from Taxation							
From pounds	From hackney carriages	From other sources (to be specified in detail in as many columns as may be necessary)				Total	Rents of lands, houses, serais, dák bungalows, &c	Sale proceeds of lands and produce of lands, &c	Conservancy receipts (other than taxes and rates)	Fees and revenue from educational institutions	Fees and revenue from medical institutions	Fees and revenue from markets and slaughter houses	Fees and revenue rom tramways.	Remarks
		Vaccination fees	Jute warehouse fees	Petroleum fees.	Fees on musical processions									
15	16	17	18	19	20	21	22	23	24	25	26	27	28	59
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	
1,283	343	32				1,658	48	4,633	252					
483		8				491								
934		5				9 8		25	31					
794		8				802				27				
350		57				407								
1 1 1		33				144								
425		7				432								
325		5				330								
4,734	343	155				5,223	48	4 658	283	27				
350		6				3%6		99				25		
264						264						578		
614		6				620		99				603		
270		28				307	161							
16						16								
57						57								
55						55								
66						66								
473		28				501	161							
7,846	313	228				8,417	4,054	4,807	11 030	58	786	603		
542		34				576	14					48		
364		15				379	190							
906		49				955	204					48		
116		1				117	28					53		
1,049	322					1,371	1,634			4,851	535	2,550		
202						202								
1,251	322					1 573	1,634			4,851	535	2,550		
2,273	322	50				2 645	1,866			4,951	585	2,651		
466	626	62			1 589	2,743	900	985			77	1,054	3,224	
250		7				257	144				48			
512		33				545	278	83	3		427	290		
		2				2	..							
1,228	626	104			1,589	3,547	1,322	1,068	3		552	1,344	3,224	
1,013	548	56				1,617			49		211	4,182		
309		10				319		45	4			59		
483		5				488		40		22	5			
1,805	548	71				2 424		85	53	22	216	4,241		
557	468	45				1,070	108		606			2,523		
190		14				204								
250	16	7				273	64		83			3		
274		5				279		410	7					
371		6				377	58	17				15		
745		1				746	390		45			4 412		
2,387	484	78				2,949	550	427	741			6,953		

Form No. II.—*Statement showing the Income of the*

Name of District (1)	Serial number of Municipality (2)	Name of Municipality (3)	Revenue derived from Municipal Property and Powers apart from Taxation—*concld* (7): Other fees (to be specified in detail in as many columns as may be necessary): Burning ghat and burial ground	Other fees: Others	Fines under Municipal and other Acts	Interest of investments: For general purposes	Interest of investments: For educational purposes	Interest of investments: For medical purposes	Total	Grants and Contributions (for General and Special purposes) (8): From Government: For general purposes	From Government: For educational purposes	From Government: For medical purposes	From local funds: For general purposes	From local funds: For medical purposes	From other sources: For general purposes	From other sources: For educational purposes	From other sources: For medical purposes	Total
1	2	3	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
Dacca Division—*concluded*			Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Mymensingh	77	Nasirabad		..	364			674	5,971			1,000		775			910	2,685
	78	Muktagacha			93				93									
	79	Jamalpur			143				199					125			554	679
	80	Sherpur			78				105								93	93
	81	Kishoreganj			28				28					125			300	425
	82	Bajitpur			19				10									
	83	Netrokona			92				92							1,500		1,500
	84	Tangail			65				65									
		Total			882			674	6,572			1,000		1,025			1,857	5,382
Faridpur	85	Faridpur			80				204					360			187	547
	86	Madaripur			399				977								164	164
		Total			479				1 181					360			351	711
Backergunge	87	Barisal			150			116	427			778		300			1,435	2,473
	88	Nalchitti																
	89	Jhalokati			89				89					40			40	80
	90	Pirojpur			51				51					387			98	485
	91	Patuakhali			210				210									
		Total			500			116	777			738		727			1 573	3,038
		Divisional Total			3 267			8,731	33,336			1 738		2,112		1,500	4,021	9 371
Chittagong Division																		
Tippera	92	Comilla			59				121					600				600
	93	Brahmanbaria			20				210					325				325
		Total			79				331					925				925
Noakhali	94	Noakhali			98				119									
Chittagong	95	Chittagong			465				10,035		589				421			1,010
	96	Cox's Bazar			36				36									
		Total			501				10,071		589				421			1,010
		Divisional Total			618				10,521		589			925	421			1,935
Patna Division.																		
Patna	97	Patna			2,513			1,010	9,763	400				900	2 911		60	4,271
	98	Barh			74				268									
	99	Bihar			207				1 298									
	100	Dinapore Nizamat			316				316	1,850							76	1,926
		Total			3,110			1,010	11,633	2,250				900	2,911		136	6,197
Gaya	101	Gaya			2,512			260	7,223					1,500	2,759		4,000	8,252
	102	Tikari			40				157									
	103	Daudnagar			8				75									
		Total			2 569			260	7,455					1,500	2,752		4,000	8,252
Shahabad	104	Arrah			654			395	4,226				2,500				2,161	4,661
	105	Jagdispur			73				73					690				690
	106	Buxar		82	73				305					375				375
	107	Dumraon			8				425									300
	108	Bhabhua			53				173					300				
	109	Sasaram			85				4,832					641			1,200	841
		Total		82	946			335	10,094				2,500	2,006			3,361	7,867

Municipalities in Bengal during the year 1894-95—continued.

9			10							11	12	13	14	15
Miscellaneous			Extraordinary and Debt											
Recoveries on account of services rendered to private individuals	Other items.	Total	Sale-proceeds of Government securities, &c	Loans From Government	Realizations of sinking fund for repayment of loans	Advances Permanent	Advances Other	Deposits	Total	Total income of year, excluding opening balance	Total income of year, including opening balance	Incidence of taxation (total of group 5) per head of population	Incidence of income (column 11) per head of population.	Remarks
45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs A P	Rs A P	
901	431	1,332				20	739	576	1,335	39 703	46,306	2 5 0	3 6 9	
	53	53								5 495	5,960	0 15 9	1 1 10	
	86	86					3 040	206	3 246	12,540	13,792	0 7 8	0 13 0	
	14	14					1,150	546	1,696	7 478	7 600	0 7 1	0 11 1	
	33	33						75	75	4,856	5,371	0 4 5	0 5 6	
	6	6								2,538	2 626	0 4 0	0 4 3	
	52	52				100	200	137	437	5,858	8,747	0 5 5	0 9 6	
..	61	61				20	216	318	554	6,510	7,539	0 4 11	0 5 9	
901	736	1,637				140	5,345	1,858	7,343	84,977	97 941	0 10 4	1 0 0	
78	55	133						90	90	11,183	12 954	0 14 5	1 0 7	
..	63	63								9,030	9,282	0 8 4	0 10 5	
78	118	196						90	90	20 213	22,236	0 11 1	0 13 2	
54	742	796					464	60	524	26,426	26,732	1 6 7	1 11 3	
	6	6								1 908	2,447	1 2 0	1 2 2	
	32	32						5	5	3,520	4 335	1 6 0	1 7 9	
	194	194					200		200	6 258	6 353	0 6 10	0 8 2	
	6	6								2,619	2 281	0 7 7	0 8 6	
54	980	1 034					664	65	729	40,731	43,128	0 15 1	1 1 9	
1,702	2,876	4 618	4,143			420	17,530	7,751	29,844	3,48,252	3 74,108	1 0 5	1 5 10	
79	725	804					315	747	1,062	21 516	23,019	1 4 0	1 7 5	
...	41	41				40	441	167	648	6 945	6,419	0 4 2	0 5 7	
79	766	845				40	756	914	1,710	27,861	29,438	0 11 4	0 13 8	
	42	42				50	50	123	223	5,038	5,541	0 13 3	0 14 10	
1,419	511	1,930			2,310		1,822	2,062	6,194	45 528	90,550	1 0 7	1 14 3	
	27	27					9	501	510	4,573	8,277	0 13 11	1 0 11	
1,419	538	1 957			2,310		1,831	2,563	6,704	50,101	98 827	1 0 2	1 12 3	
1,498	1,346	2 844			2,310	90	2,037	3,600	8,037	83 000	1,33 806	0 13 7	1 3 11	
132	3,898	4 030		1 60,000		410	10,906	13,882	1,94,198	3,58 518	3,84 350	0 13 8	2 2 2	
	45	45								5 444	6,110	0 6 4	0 7 1	
.	3	3					600	200	800	14,485	17 428	0 3 11	0 4 10	
.	123	123					3,500	575	4 075	16,416	20,587	0 5 5	0 9 2	
132	4,069	4,201		1,60,000		410	24,006	14 657	1,99,073	3,94,863	4,28,475	0 10 7	1 8 7	
1,006	1,220	2 228					2,891	1,948	4 839	73,714	88,527	0 9 10	0 14 8	
33	84	117	12				3,187	78	3,277	10,215	12,801	0 8 9	0 14 2	
7	6	13								4,215	4,218	0 5 11	0 6 10	
1,046	1,310	2,358	12				6,078	2 026	8 116	88,144	1,05,846	0 9 4	0 13 10	
...	343	343		1,00,000			1,323		1,01,323	1,32,844	1,35,258	0 7 2	2 13 2	
	53	53								4,263	5 582	0 4 1	0 5 5	
.	500	500						8	8	9 167	9,170	0 7 11	0 9 5	
..	52	52				25	920		945	6 828	7,792	0 4 5	0 5 11	
...	377	377					390	241	631	3,073	3,985	0 5 8	0 10 7	
	327	327					292	1 215	1,507	16 286	17,224	0 4 11	0 11 6	
..	1,651	1,651		1,00,000		25	2,925	1,464	1,04,414	1,73,161	1,77,011	0 6 0	1 6 8	

FORM No. II.—*Statement showing the Income of the*

1	2	3	4	5									
				MUNICIPAL RATES AND TAXES									
NAME OF DISTRICT	Serial number of Municipality	Name of Municipality	By balance in hand at the close of last year.	Tax on houses and lands	Tax on animals and vehicles	Tax on professions and trades, including fees under section 261 of Act III (B C) of 1884	Tolls (on roads and ferries)	Water-rate	Lighting rate	Conservancy (including scavenging and latrine rates)	Other taxes.		Total
											Tax on persons according to their circumstances	Miscellaneous receipts	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
PATNA DIVISION—*concluded.*			Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs
Saran ...	110	Chapra	92	19,713	2,726	308	3 037					317	26,101
	111	Revelganj	1 217	3,519	523	10	3,825					23	7,900
	112	Siwan	3 151	5 6	715	212					5,130	49	6,642
		Total	4,460	23,768	3,964	530	6 962				5,130	389	40 643
Champaran .	113	Motihari	827		571	59					5,927	15	6 572
	114	Bettiah	884		1,502	45					9,304	26	10,677
		Total	1,711		2,073	104					15 231	41	17,419
Muzaffarpur	115	Muzaffarpur	42,614	25 064	3,098	309	15,000					306	43 777
	116	Hajipur	2,708	6 517	280							156	9,953
	117	Lalganj	1,430	2 744	363							94	3,201
	118	Sitamarhi	3 109		304						5,201	29	5,534
		Total	49,951	34,325	4,045	309	15,000				5,201	585	59,465
Darbhanga ..	119	Darbhanga	60		3,789	25					20,758	159	24,931
	120	Madhubani	4,010		1,262	62					5 041	4	6 369
	121	Rosera	537								3,373	45	3,418
		Total	4 607		4 051	87					29 172	208	34,118
		Divisional Total	1,15 843	1,88,941	40,322	7,460	47 108	71		25,044	1,15,043	3,093	4,27,072
BHAGALPUR DIVISION													
Monghyr	122	Monghyr	2 501	17,079	3,186	551	14,000			6,002		69	40,857
	123	Jamalpur	4,810	11,502	525	133				3,847		29	16,336
	124	Jamui	319	204	203				..		1,968	5	2,380
		Total	7,090	29,085	3,914	684	14,000			9,849	1,968	103	59,603
Bhagalpur .	125	Bhagalpur	20 906	28,900	7,866	747	10,615	8,352		7,262		60	63,802
	126	Colgong	1,802	13	1,439	154					2,415	43	4 ,004
		Total	22,708	28,913	9,305	901	10,615	8,352		7,262	2,415	103	67 866
Purnea	127	Purnea	836	10,418	2,500	..						62	12,980
	128	Kishanganj	5 96	263	351	.					2,955	107	3 676
		Total	2,432	10,681	2,851						2,955	169	16,656
Malda	129	English Bazar	48	502	490		625			4,406	4,223	231	10,507
	130	Old Malda	2,092	30							2,417	6	1,453
		Total	2,140	622	490		625			4,406	6,640	237	13,020
Southal Parganas	131	Deoghur	4,495	52	273					1,897	3,275	83	5,580
	132	Sahibganj	493	5,654	768	916				1,781		28	9 147
		Total	4,978	5,706	1,041	916				3,678	3 275	111	14,727
		Divisional Total	40,008	75,007	17,601	2,501	25,240	8,352		25,195	17 253	723	1,71,872
ORISSA DIVISION													
Cuttack .	133	Cuttack	363	2 047	3,280	519	8,605			7,591	14,838	48	36,928
	134	Jajpur	682		107				..		3,758	16	3,861
	135	Kendrapara	342		398	68	100				6,030	183	6,839
		Total	1,387	2 047	3,785	587	8,765			7,591	24,606	247	47,628
Balasore	136	Balasore	337		1 820	56					9,571	557	12,004
Puri	137	Puri	5 433	11,763	1,172	3				8,841		1,068	22,847
		Divisional Total	7,156	13 810	6,777	646	8,765			16,432	34,177	1,872	82,479

Municipalities in Bengal during the year 1894-95—continued.

6							7							15
Realizations under Special Acts							Revenue derived from Municipal Property and Powers apart from Taxation							
		From other sources.												
From pounds	From hackney carriages	Vaccination fees (Act V of 1880)	Jute warehouse fees	Petroleum fees.	Music fees.	Total	Rents of lands, houses, serais, dák bungalows, &c	Sale proceeds of lands and produce of lands, &c	Conservancy receipts (other than taxes and rates)	Fees and revenue from educational institutions	Fees and revenue from medical institutions	Fees and revenue from markets and slaughter houses	Fees and revenue from tramways.	Remarks
15	16	17	18	19	20	21	22	23	24	25	26	27	28	59
Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
131		24				155	6		43	69	853	779	..	
95						95								
122		3				125	113		29					
348		27				375	118		72	69	853	779		
406		10				416						2,791		
607		3				610						39		
1,013		13				1,026						2,830		
342	207	67				616	497	396			108	660		
79		26				105	135	1			258			
78		16				94		4	2			81		
237		38				275						130		
736	207	147				1,090	632	401	2		366	871		
619		43				662	21		5			1,269		
201		16				217	194		19			2,887	..	
122		27				149						167		
942		86				1,028	215		24			4,273		
8,459	1,865	526			1,589	12,439	2,837	1,981	899	84	1,967	21,201	3,224	
868	293					1,161			415		102	696		
302		18				320		27		60		57		
244						244								
1,474	293	18				1,785		27	415	60	102	753	..	
608		11				619		58	21		2,471	184		
350		3				353	11	7	3					
958		14				972	11	65	24		2,471	184		
1,216		13				1,229					507	571		
1,277						1,277								
2,493		13				2,506					507	571		
800	..					800	109	24				1,800		
633						633								
1,433						1,433	109	24				1,800		
252		7				259	68		...		1,400			
510		6				516	80					1,764		
762		13				775	148				1,400	1,764		
7,120	293	58				7,471	268	116	439	60	4,480	5,072		
1,315		21				1,336		2,413		55		745		
301	..					301								
247		22				269	59	21						
1,863		43				1,906	59	2,434		55		745		
855						855		208				233		
799						799	4,545	40	216		516	806		
3,517		43				3,560	4,604	2,682	216	55	516	1,344		

FORM No. II.—*Statement showing the Income of the*

1	2	3	7						8								
			REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concld*						GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)								
			Other fees			Interest of investment				From Government			From local funds		From other sources			
NAME OF DISTRICT	Serial number of Municipality	Name of Municipality	From bathing ghats and burial grounds	Other	Fines under Municipal and other Acts	For general purposes.	For educational purposes.	For medical purposes	Total.	For general purposes.	For educational purposes	For medical purposes.	For general purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	Total.
1	2	3	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44
		PATNA DIVISION—*concluded.*	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs
Saran ...	110	Chapra				5,206	112	597	7,673									
	111	Revelganj		--	156				156	.	50						192	242
	112	Siwan			114				255									
		Total			270	5,206	112	597	8,049		50						192	242
Champaran	113	Motihari			109			45	2,745					1,300			1,793	3,093
	114	Bettiah			164				403					600			1,766	2 366
		Total			273			45	3,148					1,900			3,499	5,399
Muzaffarpur	115	Muzaffarpur		474	509			1,418	4,062			.		2 000	5 275			7,275
	116	Hajipur			308				702					300		.	222	522
	117	Lalganj			77				164									
	118	Sitamarhi			299				429					300			2,310	2,610
		Total		474	1,193			1,418	5 357					2 600	5,275		2,532	10,407
Darbhanga ..	119	Darbhanga			576				1 851						..			
	120	Madhubani			98			90	3 238								1,001	1,001
	121	Rosera			29				196					275			650	925
		Total			683			90	5,285					275			1,651	1,926
		Divisional Total		556	9 044	5 206	112	3 764	50 961	2,450	50		2,500	9,181	10 938		15,371	40,290
		BHAGALPUR DIVISION																
Monghyr	122	Monghyr			2,173			3,474	6,809	300				1,560			594	2,454
	123	Jamalpur			137				281									
	124	Jamui			40				40									
		Total			2 350			3,474	7,181	300				1,560			594	2,454
Bhagalpur .	125	Bhagalpur			454			45	3,233			32		600	300		490	1,422
	126	Colgong			86				107								321	321
		Total			540			45	3,340	--		32		600	300		811	1,743
Purnea	127	Purnea			105				1,183					500			1,780	2,280
	128	Kishanganj			28				28							..	779	779
		Total			133				1,211					500			2,559	3,059
Malda	129	English Bazar			59				1,962			45		600			303	948
	130	Old Malda			42			22	64								94	94
		Total			101			22	2,050			45		600			397	1,042
Santhal Parganas	131	Deoghur			782			135	2,385				1,460		240	.	..	1,700
	132	Sahibganj	.		391				2 235								474	474
		Total			1,173			135	4,620				1,460		240		474	2,174
		Divisional Total			4,297			3 676	18 408	300		77	1,460	3 260	540		4,835	10,472
		ORISSA DIVISION																
Cuttack	133	Cuttack			321				3,534									
	134	Jajpur			194				194						.		130	130
	135	Kendrapara			42	.			122			60					272	332
		Total	.		557				3,850			60					411	471
Balasore .	136	Balasore			269		.		709		.				653		.	653
Puri	137	Puri			344				6,027				4 000		480			4,480
		Divisional Total			1,169				10,586			60	4,000		1,133	.	411	5,604

Municipalities in Bengal during the year 1894-95—continued.

9			10							11	12	13	14	15
Miscellaneous			Extraordinary and Debt											
			Loans			Advances								
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale proceeds of Government securities and withdrawals from Savings Bank	From Government.	Realizations of sinking fund for repayment of loans	Permanent	Other	Deposits.	Total.	Total income of year, excluding opening balance	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population	Incidence of income (column 11) per head of population	Remarks
45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs A P	Rs A P	
	1,258	1,258				20	100	1,055	1 175	36,327	36 359	0 7 3	0 10 1	
	55	55					140	1	141	8 589	9,800	0 9 4	0 10 2	
	824	824					336	74	410	6 256	11,407	0 6 0	0 7 6	
	2,137	2,137				20	576	1 130	1 726	53,172	57,572	0 7 4	0 9 7	
	251	251				20	1,068	768	1 856	14 873	15,700	0 8 0	1 2 1	
	16	16								14,272	15,156	0 6 9	0 8 11	
	267	267				20	1,068	768	1 856	29,145	30,856	0 7 2	0 12 1	
	1,465	1,465	1	15,000			3 351	1,437	19,789	76,984	1,19 508	0 14 2	1 9 0	
8	679	687					1,332	89	1,421	10 790	13,188	0 5 2	0 7 8	
	15	15					790	67	862	4 336	5,706	0 4 1	0 5 6	
	1,196	1,196					1 418	203	1,621	11,605	14,774	0 10 1	1 5 4	
8	3 355	3,363	1	15,000			6,896	1,796	23 603	1,03,475	1 53 326	0 10 4	1 2 0	
	265	265					2,155	13,511	14 666	41,775	41 835	0 5 3	0 9 1	
	113	113					4,715	168	4 883	13,821	19 831	0 5 9	0 14 5	
	17	17					250	35	285	4 990	5,527	0 5 0	0 7 4	
	395	395					7 120	12,714	19 834	62 586	67 193	0 5 4	0 9 9	
1,188	13,184	14,372	15	2,75,000		475	48,661	34,455	3 58,712	9,04,446	10,20,279	0 8 6	1 2 0	
680	584	1,264						466	466	53,092	55,653	0 15 5	0 14 10	
	700	700					1,701	385	2,086	19,743	24 503	0 14 5	1 1 5	
	24	24						8	8	2,696	3,015	0 4 1	0 4 7	
680	1,308	1,988					1,701	859	2,560	75 571	83 261	0 11 3	0 14 3	
944	3,742	4,686	180			200	5,743	902	7,134	80,796	1,01 702	0 14 9	1 2 8	
	80	80				50			50	4,975	6,837	0 12 7	0 15 5	
944	3,822	4,766	180			250	5,743	902	7,084	85,771	1,08,539	0 14 7	1 2 5	
...	192	192					1,806	448	2,254	20,118	20,954	0 14 3	1 6 1	
	102	102					40	405	445	6,367	7,961	0 6 11	0 12 0	
...	354	354					1,546	853	2,699	26,485	28,917	0 11 6	1 2 4	
	271	271				7		55	62	14,640	14,688	0 12 2	1 0 11	
	2	2					10	99	109	1 355	5,447	0 9 4	0 13 10	
..	273	273				7	10	154	171	17,995	20,135	0 11 7	1 0 0	
	60	60				20	1,310	64	1,394	11 378	15,863	0 14 5	1 13 6	
	175	175	1			50	1 674	901	2,626	15,173	15,066	0 12 11	1 5 6	
	235	235	1			70	2 984	965	4,020	26 551	31,529	0 13 5	1 8 3	
1,624	5,992	7 616	190			327	12,284	3,713	16,534	2,42,373	2,72,381	0 12 7	1 1 1	
	7	7					3 236	2,446	5,682	47,487	47,850	0 14 0	1 2 0	
	16	16						92	92	4 093	5 285	0 5 1	0 6 1	
..	22	22				40		203	243	7,827	8,169	0 6 2	0 7 1	
	45	45				40	3,236	2,741	6,017	59,917	61,304	0 10 C	0 13 3	
10	132	142					1,270	161	1,431	15,704	16,131	0 9 5	0 12 1	
						50	870	313	1,233	35 356	40,818	0 12 8	1 3 7	
10	177	187				90	5,376	3,215	8,681	1,11,097	1,18,253	0 10 9	7 14 7	

FORM No. II.—*Statement showing the Income of the Municipalities*

1	2	3	4	5									
				MUNICIPAL RATES AND TAXES.									
NAME OF DISTRICT.	Serial number of Municipality	Name of Municipality	By balance in hand at the close of last year.	Tax on houses and lands.	Tax on animals and vehicles	Tax on professions or trades.	Tolls (on roads and ferries)	Water rate.	Lighting rate	Conservancy (including scavenging and latrine rates)	Other taxes.		Total.
											Tax on persons according to circumstances and property	Miscellaneous receipts, penalties	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
CHOTA NAGPORE DIVISION			Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs
Hazaribagh	138	Hazaribagh	389		556	409					4 360	16	5,341
	139	Chatra	560		692						3,506	26	4,224
		Total	949		1 248	409					7,866	42	9,565
Lohardaga	140	Ranchi	117		564	37	...			2,011	7 370	51	10 933
	141	Lohardaga ..	14		802						1,719	36	2,557
		Total	131		1 366	37				2,011	9,089	87	13,490
Palamau	142	Daltonganj	(a)1,767								1 959	25	1,984
Manbhum	143	Purulia	10 728	..	503	137					8,674	4	9 318
	144	Jhalda	1 809								1 924	12	1,996
	145	Raghunathpur	(b)607								1,885	6	1 891
		Total	13 144		503	137					12 483	22	13,145
Singhbhum	146	Chaibassa	1,261		230						2,398	13	2 641
		Divisional Total	17 252		1,347	583				2,011	33,795	189	40,825
		Grand Total	5,09 035	8 16 912	1,88 265	98,317	1,38 887	44 920	34,998	4 50,747	5,89 979	13,060	23,13 485
		Grand Total for 1893-94	4,16,919	7,86,763	1,85,910	29,603	1,21,347	35,060	35,770	4,18 021	5,58,223	18,644	21,84,401

Municipalities in Bengal during the year 1894-95—concluded.

6							7							15
Realizations under Special Acts							Revenue derived from Municipal Property and Powers apart from Taxation							
From pounds	From hackney carriages	From other sources (to be specified in detail in as many columns as may be necessary)				Total	Rents of lands, houses, serais, dák bungalows, &c	Sale proceeds of lands and produce of lands, &c	Conservancy receipts (other than taxes and rates)	Fees and revenue from educational institutions	Fees and revenue from medical institutions	Fees and revenue from markets and slaughter-houses	Fees and revenue from tramways	Remarks
		Vaccination fees	Jute warehouse fees.	Petroleum fees	Fees on musical processions									
15	16	17	18	19	20	21	22	23	24	25	26	27	28	59
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
421 361		1				422 361	1,016	51 34	17 7		20	1 005 323		
782		1				783	1,016	85	24		20	1 328		
468 120		93				468 153	475 397		28			3,816		
588		93				621	872		28			3,816		
636		10				646						626		
437 100 265		12				449 160 265	1,451 360 176	7			170	3,490 247		
802		12				874	1,987	7			170	3 737		
215						215		127						
3,083		56				3 139	3,875	219	52		190	9 507		
59,085	9,280	1,867	29 649		1 589	1 01 470	70 406	18 663	21,899	41,870	14 050	60 902	3 224	
61,281	8,434	1,728	35,368	167	1,437	1,08,415	69,539	11,156	23,141	36,788	13,791	53,555	25,000	

FORM No. II.—*Statement showing the Income of the Municipalitie*

1	2	3	7														8													
			REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concld*														GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)													
NAME OF DISTRICT.	Serial number of Municipality	Name of Municipality	Other fees (to be specified in detail in as many columns as may be necessary)		Fines under Municipal and other Acts.	Interest of investments.			Total				From Government			From local funds		From other sources.			Total.									
			From burning ghats and burial grounds.	Other		For general purposes	For educational purposes.	For medical purposes.					For general purposes.	For educational purposes	For medical purposes	For general purposes	For medical purposes.	For general purposes	For educational purposes	For medical purposes										
1	2	3	29	30	31	32	33	34	35				36	37	38	39	40	41	42	43	44									
			Rs	Rs	Rs	Rs	Rs	Rs	Rs				Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.									
CHOTA NAGPORE DIVISION																														
Hazaribagh	138	Hazaribagh			47				2,136											547	547									
	139	Chatra			85				469											196	196									
		Total			132				2,605											743	743									
Lohardaga	140	Ranchi																												
	141	Lohardaga			282				4,601									511		330	841									
					210				607											82	82									
		Total			492				5,208									511		412	923									
Palamau	142	Daltonganj			19				645																					
Manbhum	143	Purulia																												
	144	Dhalda			131				5,249											139	139									
	145	Raghunathpur			55				415																					
					27				450																					
		Total			213				6 114											139	139									
Singhbhum	146	Chaibassa																												
					127			40	294						200					425	625									
		Divisional Total			983			40	14,866						200			511		1 719	2,430									
		Grand Total	1,938	7,293	99 092	5 614	2, 514	20,910	2 98,145				20,624	4 105	3 191	0 378	27 598	21 810	2 494	93 428	1 22,928									
		Grand Total for 1893-94.	1,229	3,235	33,423	5,152	2,120	17,929	2,7 3,558				38,759	5,890	2,423	32,329	27,727	13 252	550	24,743	1,77,673									

Municipalities in Bengal during the year 1894-95—concluded.

9			10							11	12	13	14	15
Miscellaneous.			Extraordinary and Debt											
Recoveries on account of services rendered to private individuals	Other items.	Total.	Sale-proceeds of Government securities, &c	Loans	Realizations of sinking fund for repayment of loans	Advances		Deposits	Total	Total income of year, excluding opening balance.	Total income of year, including opening balance	Incidence of taxation (total of group b) per head of population	Incidence of income (column 11) per head of population.	Remarks
				From Government		Permanent	Other							
45	46	47	48	49	50	51	52	53	54	55	56	57	58	59
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs A P	Rs A P	
	19	19					425	465	890	9,355	9 744	0 5 1	0 8 11	
	5	5					668	381	1 049	6 904	6,864	0 6 3	0 9 4	
	24	24					1 093	846	1,939	15 659	16,608	0 5 6	0 9 1	
							30	278	308	17,151	17,265	0 8 7	0 13 6	
							189	10	199	3,598	3 612	0 5 9	0 8 1	
							219	288	507	20 749	20,880	0 7 10	0 12 1	
	12	12					170	357	527	3 814	5,581	0 6 1	0 11 9	
	313	313					750	319	1,069	16 537	27,265	0 12 3	1 5 9	
	59	59						96	96	2 596	4 475	0 6 4	0 8 9	
	20	20						55	55	2,681	3,288	0 4 10	0 6 10	
	392	392					750	470	1,220	21 894	25 028	0 6 9	0 15 0	
	700	700						40	40	4,515	5,776	0 6 2	0 10 4	
	1 128	1,128					2 192	2 041	4,233	66,621	83 873	0 7 2	0 11 9	
13 002	48,545	61 547	8 859	8,55 000	8 310	2 298	1 55 269	1 18 034	11,47 770	40,45,315	45,54 380	0 13 7	1 7 8	
15,030	40,755	56,785	1,069	2,98,000	7,124	3,392	1,14,376	90,362	5,14,323	33,15,155	37,42,074	0 12 9	1 3 5	

FORM No. III.

STATEMENT OF EXPENDITURE

OF

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

DURING

1894-95.

FORM No. III.—*Statement showing the Expenditure*

1	2	3	4							5								
			GENERAL ADMINISTRATION AND COLLECTION CHARGES							PUBLIC SAFETY.								
NAME OF DISTRICT	Serial number of Municipality	Name of Municipality	General administration—(a) office establishment, inspection, Honorary Magistrates' establishments, &c	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, &c)	Collection of tolls on roads and ferries	Survey of land	Refunds	Pensions and gratuities.	Total	Fire (establishment, purchase of fire-engines, buckets, repairs, &c)	Lighting (establishment, purchase of lamps, oil, repairs, &c)	Police (establishment, purchase of clothing, lanterns, &c, repairs to outposts)	Rewards for destruction of wild animals and snakes	Total.	Water-supply		Drainage.	
															Capital outlay	Establishment, repairs, &c	Capital outlay	Establishment, repairs, &c.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
BURDWAN DIVISION			Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Burdwan	1	Burdwan	4,957	2,548					7,505	352	2,600		14	2,966	6,459	9,961	314	1,456
	2	Kalna	357	647					1,004		525		11	536			689	3.9
	3	Katwa	189	457					646		183			183				
	4	Damhat	362	237					599						459			136
	5	Raniganj	709	608					1,317		1,375		14	1 389	469		1,392	
		Total	6,574	4,497					11,071	352	4,683		39	5,074	7,387	9,961	2 395	1,933
Birbhum	6	Suri	555	471					1,026	16	562			578		250		843
Bankura	7	Bankura	1,196	312					1,508		414	4	2	420			192	314
	8	Vishnupur	454	360					818	1	14			15			483	
	9	Sonamukhi	527	423					950	10				10				
		Total	2,181	1,095					3,276	11	428	4	2	445			675	314
Midnapore	10	Midnapore	1,809	2,867			28		4,704	32	1,319		47	1,398			...	1,797
	11	Tamluk	465	320	2				787	96	206		8	370	37	177		
	12	Ghatal	531	327					858		107		5	112				
	13	Chandrakona	330	336					675				2	2		95		
	14	Ramjibanpur	202	309					511									90
	15	Khirpai	170	251					421									23
	16	Kharar	151	297					448									29
		Total	3,757	4,707	2		28		8,494	128	1,692		62	1,882	37	272		2,134
Hooghly	17	Hooghly and Chinsura	3,938	1,930		97	13		5 278		4,507		78	4 635	272			876
	18	Serampore	2,917	2,354					5,271	49	2,874		18	2,941			633	224
	19	Uttarpara	984	916	300				2,204		1,012			1,012				
	20	Baidyabati	1,564	1,630					3,194		1,112			1,112				
	21	Bhadreswar	908	753					1 661	2	636			638				
	22	Kotrang	446	328					794		165			165				
	23	Bansbaria	591	385					976									312
	24	Jahanabad	311	227					538		225			225				96
		Total	10,983	8,523	300	97	13		19,916	51	10,621		56	10 728	272		633	1,588
Howrah	25	Howrah	17,704	10,800			703		28,707	4,180	39,065	12,065	272	55,584	5,13,472	3,361		6,312
	26	Bally	1 256	1,032					2,288		525		12	537			228	217
		Total	18,960	11,832			703		30,995	4,180	39,590	12,065	285	56 120	5,13 433	3,361	228	6,529
		Divisional Total	42,510	31,125	302	97	744		74,778	4,728	57,576	12,069	444	74,827	5,21,128	13,844	3,931	13,141
PRESIDENCY DIVISION																		
24-Parganas	27	Cossipore-Chitpur	5,227	4 002			105		9,784	24,103	10,103		11	34,217	46 156		616	773
	28	Manicktola	2,857	3,596					6,453	218	2,646			2,864	8,330	2,024	4,040	2,133
	29	Baranagar	1,486	2,552					4,038		3,804		11	7 815				278
	30	South Suburban	3,034	3,410					6,444		5,540			5,540	25		536	
	31	Rajpur	505	382					887				3	3				286
	32	Baruipur	502	305			3		810				4	4	250			171
	33	Jamnagar	497	204		8	25	..	734		195		14	219				83
	34	South Dum-Dum	770	538		..			1,308		285		3	288		375		730
	3	North Dum Dum	518	488					946									36
	36	South Barrackpore	864	1,206					2,170				5	5				1,341
	37	North Barrackpore	1,820	930			107		2,928				1	1		350		695
	38	Barasat	581	981					1,562		111			111	51		47	
	39	Naihati	1,232	1,332	32				2,596	11	832		43	886		375		748
	40	Coverdanga	398	306		47			751						..			447
	41	Basirhat	418	579					997		49		9	58				722
	42	Budruia	435	481					916		1		7	8				217
	43	Taki	278	136					414		8		5	13				156
		Total	21,381	21,398	32	55	300		43,306	24,332	23,674		116	48,022	54 812	4,024	5,239	8,805

of the Municipalities in Bengal during the year 1894-95.

6												18
PUBLIC HEALTH AND CONVENIENCE												REMARKS
Conservancy (including road cleaning and watering) and latrines	Hospitals and dispensaries.	Vaccination	Markets and slaughter houses	Pounds	Dák bungalows and serais	Arboriculture public gardens, and experimental cultivation	Public works (*a*)				Total	
							Establishment (*b*)	Buildings (*c*)	Roads	Stores (*c*)		
20	21	22	23	24	25	26	27	28	29	30	31	57
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
26,508	7,050	184	47	53			1,562	1,624	13 917		70,037	
2,316		58					960	44	2 470	27	6 303	
2,110	1,017	60						150	1 918		5 255	
460		60		9			168	86	818		2,205	
4,840	1,629	92							3 499		11,921	
36,213	10 596	454	47	62			2 690	1,904	22,622	27	96 721	
3,720	1 406	62				87		309	802		7,479	
2,709	1,795	104	6	3			300	590	1,927		7,240	
1 950	982	65		13			153	26	900		4,557	
1 245	38	69				118	168	93	984		2,804	
6,000	2 815	238	6	16		118	600	709	3 110		14,601	
15,493	6,288	222	60	191		73	657	1 698	4,704		31,042	
820	1 109	50	200	9		60		911	419		3 485	
928	953	71							2 053		4,011	
928	859	114				19		22	396		1,879	
260	687	50						50	200		1,441	
192	725	26				7		20	142		1,337	
590	6	26						223	1 089		1,963	
18,617	10,654	559	268	140		159	657	2,234	9,104		45,192	
21,756	531	267		56			902	1 205	6,317		32,152	
24,204	4,659	252		213				428	4 746		35,359	
4 525	1,867	32		9					1,637		8,070	
6,056	795	60		84				16	3 445	240	10,606	
2,740	679	62		1			204	651	964	15	5,316	
1,048	116	91						225	556	113	2,089	
672	10	87	373				279		1,231		3,038	
360	900	40					144		1,093		2,638	
61,361	9,563	891	373	363			1,529	2 525	19 889	377	99,297	
1,27,156	3,684	875	4,125	42		250	6,114		28 203		6 93 556	
4,268	903	120		6					3, 302		9,044	
1,31,424	4,587	995	4,125	48		250	6,114		31,505		7,02,600	
2,57,367	39,620	3,139	4,919	629		614	10,083	7,681	87,230	404	9 64 880	
34,166	3,133	732	534	121			4,577	90	17 140		1,08,038	
13,774	409	475		27			775		13 786		46,852	
18,200	250	207		343			269		12 081		31,808	
15,437	1,955	664					9 853		13,837		36,906	
1,342	1,048	71	..	6				100	2 395		5,248	
166	690	40						148	704		2,176	
231		49				53	120	247	4,219		5,002	
2,422	691	52		34			303		1,302		5,909	
648	654	41		2			287	100	2,076	6	3,850	
2,903	686	125		128				1,805	5 895	9	12,862	
5,563	1,030	75			..				1,504		9,277	
1,485	1,066	72		10			110		1,672		4,513	
7,929	2,041	229		15			140		2,917		14,394	
404	11	30				319			1,550		2 761	
615	754	60				154		40	716		3,061	
327	800	48	15			12		249	1,308		2,976	
72	180	36	..	2				388	630		1 474	
1,05,774	15,384	3,056	549	689		538	10,433	3,167	83,781	15	2,90,306	

FORM No. III.—*Statement showing the Expenditure*

1	2	3	7				8	9							
			PUBLIC INSTRUCTION.				CONTRIBUTIONS (*d*)	MISCELLANEOUS							
								Interest on loans.			Other items (to be specified in detail in as many columns as may be necessary)				
NAME OF DISTRICT	Serial number of Municipality.	Name of Municipality	Schools and colleges	Contributions	Libraries, museums, menageries, &c	Total	For general purposes	Interest due on account of previous years	Interest on account of current year.	Actual cost of works done for private individuals	Printing charges, &c	Law charges	Provident Fund	Miscellaneous.	Total.
1	2	3	32	33	34	35	36	37	38	39	40	41	42	43	44
		BURDWAN DIVISION	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Burdwan	1	Burdwan	6,651			6,651		1,211	4,357		1,390		382	1,070	8,410
	2	Kalna		270		270					148	12	27	282	464
	3	Katwa		500		500					79		17	104	200
	4	Dainhat		516		516					50		6	43	99
	5	Ranigauj		639		639					76	64		74	214
		Total	6,651	1,925		8,576		1,211	4,357		1,743	76	427	1,573	9,387
Birbhum	6	Suri		504		504					99		25	437	561
Bankura	7	Bankura		506		506					70	7	47	163	287
	8	Vishnupur		684		684					150	30	15	134	329
	9	Sonamukhi		944		944					147		11	139	287
		Total		2,224		2,224					367	37	73	436	903
Midnapore	10	Midnapore	17,077	663		17,740					486		97	1,100	1,683
	11	Tamluk		471		471					98	12	12	155	277
	12	Ghatal	720	330		1,050					150			336	486
	13	Chandrakona		670		670					100			64	164
	14	Rampurhanpur		437		437					50			27	77
	15	Khirpai		252	12	264					50			40	90
	16	Kharar		240		240					134			5	139
		Total	17,797	3,072	12	20,881					1,008	12	109	1,727	2,916
Hooghly	17	Hooghly and Chinsura		1,000		1,000					543	104	125	815	1,677
	18	Serampore	2,776			2,776	43	1,281			627	392			2,300
	19	Uttarpara	390	60		450	510							952	952
	20	Baidyabati		701		701						50		377	427
	21	Bhadreswar		745		745					119	192	40		351
	22	Kotrang		145		145								114	114
	23	Bansbaria		466		466					107			198	305
	24	Jahanabad		552		552					80		121	19	220
		Total	3,166	3,669		6,835	553	1,281			1,476	828	286	2,475	6,346
Howrah	25	Howrah	2,062	2,057		4,119			3,811	383		933	938	7,996	14,061
	26	Bally		2,212		2,212			239		300	525			1,064
		Total	2,062	4,269		6,331			4,050	383	300	1,458	938	7,996	15,125
		Divisional Total	24,676	15,663	12	45,350	553	2,492	8,407	388	5,043	2,411	1,858	14,644	35,282
		PRESIDENCY DIVISION													
24-Parganas	27	Cossipore-Chitpur		602		602					979	150	177	1,137	2,443
	28	Manicktola		900		900				1,033	750		39	632	3,354
	29	Baranagar		1,356		1,356					278	292	57	816	1,533
	30	South Suburban		1,173		1,173	1,000				759	396	72	72	1,299
	31	Rajpur		384		384					91	218	14	19	342
	32	Baruipur		336		336	250				47			268	315
	33	Jainagar		369		369	200				59	30	9		98
	34	South Dum-Dum		360		360					108	17	18		137
	35	North Dum Dum		127		127	500				88	5	14	10	117
	36	South Barrackpore		636		636					290	41	31	167	529
	37	North Barrackpore		797		797	600				234	202	20	106	562
	38	Barasat		412		412	500				97	38		106	641
	39	Naihati		209		209	1,000				201	84	28	31	344
	40	Goverdanga		198		198					85		9	1	95
	41	Basirhat		785		785					107	16	4	194	321
	42	Baduria		404		404					84	31		145	260
	43	Taki		174		174				210	29			52	291
		Total		9,222		9,222	4,050	-		2,143	4,280	1,539	528	3,816	12,307

of the Municipalities in Bengal during the year 1894-95.

9a.	10									11	12	13
	Investments		Extraordinary and Debt									
						Advances						
Total Expenditure.	In securities other than for sinking fund.	In Savings Bank	Payments to sinking funds	Provident Fund withdrawals	Repayment of loans	Permanent	Other	Deposits	Total	Closing balance	Grand Total	Remarks
45	46	47	48	49	50	51	52	53	54	55	56	57
Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
25,569						200	5 613	1 471	7 304	10 011	1,19 884	
8,577		66					2 303	108	2 537	2,871	13 985	
6,784						50	200	196	446	504	7,744	
3,419							96	208	304	2 953	6,676	
15,480							1,050	108	1,158	207	16,845	
1,29,829		66				250	9 942	2,091	11 719	16,546	1 58,124	
10,148							170	256	426	1 103	11,677	
10,051							52	434	486	2,682	12,619	
6,403							555	145	700	404	7 507	
4,994								123	123	2 842	7 959	
21,448							607	702	1 309	5 328	28,085	
56,657		724					1,368	634	2 746	3 845	63,248	
5,390							744	94	838	915	7 143	
6,517										86	6,603	
3,373						25			25	172	3 570	
2,466										93	2,559	
2,112										304	2 416	
2,790										908	3 798	
79,305		724				25	2 112	748	3 009	6,413	80 327	
44,772			24				540	929	1 494	−153	46,112	
48,690					1,025		2,140	691	3 865	3 248	55,803	
13,148						25	110	82	217	2,643	16 108	
16,039							2,2 3	197	2,452	606	19 097	
8,711	–						100	55	155	155	9 021	
3,307							130		130	701	4 138	
4,785							98		98	404	5 389	
4,173							727		727	31	4 931	
1,43,675			24		1,025	25	6,101	1 954	9,129	7,72	1 60,529	
7,96,036		4,086	2,500		3,790		1,414	20,6 0	32,770	7 150	8 35,846	
15,145					500		777	49	1 326	713	17,184	
8,11,171		4,086	2,500		4,200		2,191	20,719	33 696	8 163	8, 3,030	
11,95,576		4,876	2,524		5,225	300	20,52	20 470	51,918	15,278	13 00,772	
1,54,684		665			6,000			1 819	8,424	56,327	2,19,435	
60,293		197			3,137		225	291	3 760	6 749	70,582	
49,550		412					3 128	1 374	4,914	4,721	59,186	
51,702		216					35		571	283	52,556	
6,864		120						41	161	58	7,083	
3,890										82	3, 72	
6,612		26						64	90	995	7,697	
8,009								660	661	4 963	13 628	
5,540		41				25		1 3	228	470	6 238	
16,902		..					930	7 5	1,105	80	17 987	
14,369										146	14, 85	
7,339							174	44	218	1 091	8,648	
19,427		85					318	168	5 1	815	20 815	
3,806						25	741	87	873	283	4,983	
5,922		7				30		45	8	846	6 150	
4,364						50	125		1 5	17	4,914	
2,706							573		573	26	2,905	
4,13,453		1,709			9,137	1 0	5,989	5,441	22 400	76 144	5,12,063	

FORM No. III.—*Statement showing the Expenditure of th*

1	2	3	4							5								
			GENERAL ADMINISTRATION AND COLLECTION CHARGES							PUBLIC SAFETY.								
NAME OF DISTRICT	Serial number of Municipality	Name of Municipality	General administration—(a) office establishment, inspections, Honorary Magistrates' establishment &c	Collection of taxes including bonded warehouses (establishment purchase of account books and paper, money boxes, repairs to outposts, &c)	Collection of tolls on roads and ferries.	Survey of land	Refunds	Pensions and gratuities	Total	Fire (establishment, purchase of fire engines, buckets, repairs, &c)	Lighting (establishment, purchase of lamps, oil, repairs, &c)	Police (establishment, purchase of clothing, lanterns, &c repairs to outposts)	Rewards for destruction of wild animals and snakes.	Total	Water-supply		Drainage.	
															Capital outlay	Establishment, repairs, &c	Capital outlay.	Establishment, repairs, &c.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
			Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
PRESIDENCY DIVISION—*concluded.*																		
Nadia	44	Krishnagar	1,651	1 431					3 082		1,005		1	1,006			353	34
	45	Santipur	1,557	1 369					2,917		991		4	995	663		356	
	46	Ranaghat	613	388		277			1 228		204		2	204	280		175	
	47	Nadia	605	493		376			1,174		42		3	45			97	46
	48	Kushtia	424	301					725		409		10	419	19		235	
	49	Kumarkhali	407	414					821		1,9			179		250		71
	50	Meherpur	305	248					613		38		2	50	48		251	
	51	Birnagar	378	289					667						675		11	
	52	Chakdaha	404	360					763				1	1	735			
		Total ..	6 401	5 244		653		..	12,290		2 866		23	2 889	2 846	250	1,478	151
Murshidabad	53	Berhampore	2,570	1 607					4 177	110	2 280		14	2 434				3,615
	54	Lalbagh	1 430	1 552	115				3 077	148	1 547		6	1,501				191
	55	Jangipur	545	327					872	12	908		10	930			92	318
	56	Kandi	504	364					868	14	703		4	721				186
		Total	5 049	3 850	115				8 994	314	4 698		34	5,046			92	4,310
Jessore	57	Jessore	1 067	784					1,851		697		20	717	2,901	60	1,332	1 015
	58	Kotchandpur	567	328		16			911		601	55	11	667		46	624	65
	59	Mohcshpur	436	207					643		298		5	303	268		397	47
		Total	1,070	1 319		16			3 405		1 596	55	36	1,687	3 249	115	2 353	1,125
Khulna	60	Khulna	835	469					1 304		464		5	469		395	1,100	100
	61	Satkhira	955	810					665				1	1				144
	62	Debhatta	261	136	1				398									160
	63	Chanduria	353	139					442		15		3	18				6
		Total	1,754	1,054	1				2 809		479		9	488		395	1,100	410
		Divisional Total	36,757	32,835	148	724	300		70 764	24 646	33,213	55	218	58,132	60 857	4,784	10,262	14,801
RAJSHAHI DIVISION																		
Rajshahi	64	Rampur Boalia	1,888	1,848			94		3 830	44	990		23	1,057	1,305		1,449	1,756
	65	Natore	765	670					1 135		559		9	568		32		139
		Total	2 653	2,508			94		5,265	44	1,549		32	1,625	1,305	32	1,449	1,895
Dinajpur	66	Dinajpur	1 862	1,499					3 271		1 668		22	1,688	207		75	418
Jalpaiguri	67	Jalpaiguri	1,063	543					1 606		473		12	485	6			8 068
Darjeeling	68	Darjeeling	14 240	4 708		12	931		19,906		4,758		30	4,588	13 432	2,728	1,763	1,554
	69	Kurseong	973	359					1,437		390			390	2,02.	318	320	
		Total	15 213	5 067		12	931		20,043		4,948		30	4,978	15,454	3,046	2,089	1,554
Rangpur	70	Rangpur	1,509	823					2,332	1	1,738			1,739	476	150	47	1,777
Bogra	71	Bogra	999	778		9		138	1,860		717		10	727	94			198
	72	Sherpur	564	418					982		458		4	462				254
		Total	1,563	1 141		9		138	2,851		1,175		14	1,189	34			452
Pabna	73	Pabna	544	1 480					2 024	3	661		40	704	1,870	952	56	227
	74	Sirajganj	634	1,164				582	2,380		659		26	685	2,244		973	
		Total	1 178	2 644				582	4,404	3	1,320		66	1,389	4,114	952	1,029	227
		Divisional Total	25,041	14,185		21	445	720	40,302	48	12,809		176	13,093	21,596	3,580	4,689	14,891
DACCA DIVISION																		
Dacca	75	Dacca	7 649	4 850	20	360			12,879		6 227		143	6,370		14,769*	633	3,193
	76	Narainganj	950	1 176					2 126		2,142		5	2 147				1,167
		Total	8 599	6,026	20	360			15,005		8,369		148	8,517		14,769*	633	4,360

Municipalities in Bengal during the year ending 1894-95—continued.

6												18
PUBLIC HEALTH AND CONVENIENCE												
Conservancy (including road cleaning and watering) and latrines	Hospitals and dispensaries	Vaccination	Markets, slaughter houses and ferries	Pounds	Dak bungalows and serais.	Arboriculture public gardens, and experimental cultivation	Public works (a)				Total	REMARKS
							Establishment (b)	Buildings (c)	Roads	Stores (c)		
20	21	22	23	24	25	26	27	28	29	30	31	
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
10 936	4,849	72				1,165	551	567	9 085			
2 880	3,222	101	4	14		108	399		2 752		26 312	
1,314	770	61				80	357	606	1 103		10,580	
910	21	51					162	1	1 175		4 757	
1,944	1,310	54					198		955		2,403	
1,204	530	26				19	118		1,447		4 115	
284	6 2	13		43				57	694		3 6 5	
308	817	16						600	288		2,509	
301	510	31				20		32	1 560		2 474	
											3,260	
19,141	12 920	425	4	57		1 602	1 785	1 863	18 031		60,113	
16 187	4 571	178	4	10		307	600	1,196	6 046			
9,683	4, 30	909	255	74			770	463	4 882		32,764	
1,23	2,123	120	12	7		119	240		2 953		21 157	
1,059		56					382	150	1 377		7 519	
											3 210	
28 164	11 524	663	312	100		426	1 992	1 809	15 258		64,060	
3,043	9,223	53		230		94	818		959			
1 344	914	57					121		525		14 697	
198	173	30						25	186		3 694	
											1,324	
5,485	4 310	140		230		94	939	2	1 670		19 715	
3 251	1 055	45		29		508	296	1,230	4,080			
132	1,514	19		49				54	798		13 848	
82		18		9				99	907		2,680	
1	261			7				10	70		1 214	
											372	
3,466	3 138	82		363		508	296	1,313	6,703		18 104	
1,82 030	47 076	4,406	865	1 449		3 8 5	15 44	8 207	1 25 443	15	4 58,018	
6,127	3 70	167	165	230		235	953	345	4,292			
2 648	1 982	71					307		1 055		20,738	
											6,794	
8,775	5,687	238	168	230		23	1,260	345	5 847		27,472	
8,212	4 810	78	31			74	504	99	4 955		19 909	
5 940	2,887	49				3	180		2 180		19,919	
37,283	3 895	40	7 268			823	7,942	3,588	17,041			
3 522	1,146	42		258				24	43		97 712	
											8,101	
40,805	5,041	437	7,268	258		823	7,942	3,912	17,084		1,05,813	
7,346	4,1 5	183	283			6	270	3 556	5 789	100	24,178	
4,548	2,514	64		28			438					
2,326	756	66				113	156	44	626		8 494	
								9	670		4,534	
6,874	3,270	130		28		113	594	137	1 296		12 928	
5,965	2,051	124	72	118		12	476	606	1,675			
5,649	1,131	77	5			295	216		2 249		14,104	
											15 939	
11,614	6,782	201	77	118		307	692	606	3,924		30,043	
59,366	32,072	1,316	7,817	640		1,561	11,442	8,515	41,075	100	2 39,140	
50,617	19 371	773	2,660	35		260	5,207					
19,174	2,648	128		84			936	2 248	12 796		1,10 914	
									8 283		34,618	
69,791	22,019	901	2,660	119		260	6 143	2,248	21,079		1,44,532	

FORM No. III.—*Statement showing the Expenditure of the*

1	2	3	7				8	9							
			PUBLIC INSTRUCTION				CONTRIBUTIONS (*d*)	MISCELLANEOUS.							
								Interest on loans			Other items (to be specified in detail in as many columns as may be necessary)				
NAME OF DISTRICT	Serial number of Municipality	Name of Municipality	Schools and colleges	Contributions	Libraries, museums, menageries, &c	Total.	For general purposes	Interest due on account of previous years.	Interest due on account of current year	Actual cost of works done for private individuals	Printing	Law charges	Provident Fund	Miscellaneous	Total
1	2	3	32	33	34	35	36	37	38	39	40	41	42	43	44
			Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.
PRESIDENCY DIVISION—*concluded*															
Nadia	44	Krishnagar		893		893					297	351	140	47	835
	45	Santipur	4,755	1 257	169	6 181					654	373		1	1,028
	46	Ranaghat		337		337					84	27		188	299
	47	Nadia		384		384					90	19	10	8	67
	48	Kushtia		211		211					144	17	10	3	202
	49	Kumarkhali		193		193							12	83	95
	50	Meherpur		169		169					70		11	9	90
	51	Birnagar		192		192					57	5	15		77
	52	Chakdaha		246		246					52	14	15	20	101
		Total	4 755	3,821	169	8,745					1,388	806	214	387	2,794
Murshidabad	53	Berhampore		1,537		1 537								712	712
	54	Lalbagh		1,493		1 493					456	161	80	113	810
	55	Jangipur		631		631								174	174
	56	Kandi		750		750							13		13
		Total		4,411		4,411					456	161	93	999	1,709
Jessore	57	Jessore		242		242					164		28	17	209
	58	Kotchandpur		250	73	329				32	74	208		6	320
	59	Mohesipur	222			222					42			12	165
		Total	222	492	73	709				32	280	208	28	146	694
Khulna	60	Khulna		410		410					121			12,19	12,3163
	61	Satkhira		189		189					91			5	14
	62	Debhatta		150		150				1	60	106		2	100
	63	Chanduria	75			75					50	50			189
		Total	75	749		824				1	322	156		12,269	12,748
		Divisional Tot	5,052	18 701	242	23 995	4,250			2 176	6,726	2,851	862	17,617	30,232
RAJSHAHI DIVISION															
Rajshahi	64	Rampur Boalia		784	60	844		255	239	20	268		68	1,251	2,101
	65	Natoi	3 341	299		3,640					125		121	196	442
		Total	3 341	1 083	60	4 484		255	239	20	393		189	1,447	2,143
Dinajpur	66	Dinajpur	3 186	55		3,241			64	430	162		52	1,318	2,025
Jalpaiguri	67	Jalpaiguri		573		573					145		62	498	705
Darjeeling	68	Darjeeling		1 561		1 561			2,882	1,629			1,302	2 760	8,573
	69	Kurseong		268		268				274	114			244	632
		Total		1 829		1 829			2,882	1,903	114		1 302	3,004	9,205
Rangpur	70	Rangpur		514		514					131			454	585
Bogra	71	Bogra	1 843	164	501	2 508				34	103			554	75
	72	Sherpur		761		761							103	233	43
		Total	1,843	925	501	3 269				34	103		103	887	1,187
Pabna	73	Pabna		478		478							50	354	404
	74	Sirajganj		1 089		1 089	1,410				129		50	200	379
		Total		1, 67		1 567	1,410				129		100	554	783
		Divisional Tot	8 370	6 540	561	15,477	1,410	255	3 185	2,366	1,257		1,808	8,162	17,043
DACCA DIVISION															
Dacca	75	Dacca		3 722		3 722	300		5,370	456	574	1,664	439	247	8,750
	76	Narainganj		803		803					169	139	66	187	561
		Total		4 525		4 525	300		5,370	456	743	1,803	505	434	9,311

Municipalities in Bengal during the year ending 1894-95—continued.

9(a)	10									11	12	13
	Extraordinary and Debt											
	Investments					Advances						
Total Expenditure.	In securities other than for sinking funds.	In Savings Banks	Payments to sinking funds	Provident Fund withdrawals.	Repayment of loans	Permanent	Other	Deposits	Total	Closing balance	Grand Total	Remarks.
45	46	47	48	49	50	51	52	53	54	5	6	
Rs.	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
32,067						50	694	525	1,269	265	33 541	
21,710							1 129	499	1,628	436	23 774	
6,825								70	70	802	7,697	
4,433		31					94	700	825	576	5,834	
5,672						40			40	169	5 881	
4,943		37				40	357		434	13	5 390	
3,491	..	34				20	895	219	1 168	550	5,139	
3,410		41				50	9 9	65	1,145	2,074	6,629	
4,380		47				20		123	190	242	4,802	
86,861		190				230	4,108	2,191	6,709	5,117	98,687	
41,694	..	223		40			1,500	2 076	3 839	3 891	49,264	
28,038	.	241		47			60	1,532	1,880	7,313	37 231	
9,586		130		36		50	50		266	1,251	11,103	
5,562				39		50	82		171	997	6,730	
84,810		594		163		100	1,692	3,608	6 156	13,952	1,04 328	
17,716		85					1,245		1,320	820	19,856	
5,921							143		143	1,752	7,816	
2,557							1 300	66	1,366	385	4,308	
26,194		85					2,678	66	2,829	2,957	31 980	
28,337		21			7		1 452	114	1,594	21,563	51,494	
3,678						20		54	74	527	4,279	
1,951										30	1,981	
1,907						25			25	36	1,968	
34,973		21			7	45	1 452	168	1,693	22,156	58 822	
6,46,291		2 599		162	9,144	495	1 919	11,474	33,703	1,19 736	8,05 820	
29,560					1,984		862	204	2 450	2,759	33 769	
12,819						50	260	477	787	2,588	16 194	
41,379					1,984	50	1 122	681	3,237	5,347	49 963	
29,628		156			777		1 876	864	3,679	12 023	45,324	
22,682		181					443	225	849	21,502	45,033	
1,31,710					6,309		10,431	583	17 323	45,481	1,94,544	
10,728		190							190	1,692	12,610	
1,42,468		190			6,309		10,431	583	17,513	47,173	2,07 154	
29,348		204					1,187	300	1,691	32	31 071	
14,349							947	76	423	631	15,403	
7,075								146	146	719	7,940	
21,424							947	222	569	1,350	23 343	
17,714		150					1,015	654	1,819	317	19 850	
21,882		149					175	193	617	791	23 290	
39,596		299				100	1,190	847	2,436	1,108	43,140	
3,96,535		1,030			8,470	1 0	16,506	3 722	20 938	88,535	4,45,028	
1,42,335					2 024	280	10 500	5,199	18 069	692	1,61,030	
40,255							1 227	307	1,594	8,038	49,827	
1,82,590					2,024	280	11,793	5,506	19,543	8,730	2 10,863	

FORM No. III.—*Statement showing the Expenditure of the*

1	2	3	4							5								
			GENERAL ADMINISTRATION AND COLLECTION CHARGES							PUBLIC SAFETY								
NAME OF DISTRICT	Serial number of Municipality.	Name of Municipality.	General administration—(a) office establishment inspection, Honorary Magistrates' establishment, &c	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.)	Collection of tolls on roads and ferries.	Survey of land	Refunds	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c)	Lighting (establishment, purchase of lamps, oil, repairs, &c.)	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts)	Rewards for destruction of wild animals and snakes	Total.	Water supply		Drainage.	
															Capital outlay	Establishment, repairs, &c	Capital outlay	Establishment, repairs, &c.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
			Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs.
DACCA DIVISION—*concluded*																		
Mymensingh	77	Nasirabad	1,212	1 112					2,324		893	82	7	9 2	5,282	5,580		1,428
	78	Muktagacha	560	402		20	23		1 014		648		1	649	396			
	79	Jamalpur	434	611		58			1 167		240	73	1	313		74	20	98
	80	Sherpur	427	298					725		994			394	503			306
	81	Kishoreganj	466	266					732		241			241	102		2	
	82	Bajitpur	284	183					467						186		49	
	83	Netrokona	481	307		96	66		950		62			62	203			58
	84	Tangail	347	378	201				926		259			259		23	208	
		Total	4 314	3 561	201	183	89		8,348		2,736	155	9	2 900	6,732	5,677	279	1,900
Faridpur	85	Faridpur	718	609	4	37			1,458	6	774		18	798	2,092		47	35
	86	Madaripur	493	485					928		700		1	701	9		36	
		Total	1 211	1 134	4	37			2 386	6	1,474		19	1,499	2 101		83	35
Backergunge	87	Barisal	1,377	1,770	36				3 183		933		8	941		84	629	616
	88	Nalchiti	141	366					507		186		1	187				172
	89	Jhalokati	402	386					788		900		20	920				200
	90	Pirojpur	456	342		10			808		707		9	716		94		23
	91	Patuakhali	426						426		950			350				999
		Total	2,802	2 814	36	10			5,662		2,476		38	2 514		118	629	1,410
		Divisional Total	16,926	14,535	261	530	89		31,401	6	15,055	155	214	15,430	8,893	20 564	1,624	7,705
CHITTAGONG DIVISION																		
Tippera	92	Comilla	742	642			290		1 674	22	947		34	1 003			495	772
	93	Brahmanbaria	574	373			2		949	5	175		5	185		208		77
		Total	1,316	1,015			292		2,623	27	1,122		39	1,188		208	495	849
Noakhali	94	Noakhali	428	414					841		407		20	436	225	215	743	165
Chittagong	95	Chittagong	2 005	1,954	932		69		4,960	6	1,502		4	1,572	470		1,412	
	96	Cox's Bazar	322	353					675				53	53	35			2,423
		Total	2,327	2,307	932		69		5,635	6	1 502		57	1 625	505		1,412	2,423
		Divisional Total	4,071	3,736	932		361		9,099	33	3 031		116	3 249	730	423	2,050	3,437
PATNA DIVISION																		
Patna	97	Patna	10,489	8,928					18,767	12	7,429		274	7,715			1,08,768	3,122
	98	Barh	508	354					952			72	4	76				
	99	Bihar	916	1 212					2,178		638		25	663				293
	100	Dinapore	1,111	874			25		2,010		1 096		46	1,742				
		Total	13 064	10,768			25		23 857	12	9,763	72	349	10,196			1,08,768	3,414
Gaya	101	Gaya	6,034	2,505			5		8,544		4,543		15	4,558	2,611		940	1,361
	102	Jikari	764	557			5		1,325		376		8	384	3.9			"
	103	Daudnagar	455	269					724		3		7	10	6			"
		Total	7,252	3 331			10		10,593		4,922		30	4,952	3,016		940	1,361
Shahabad	104	Arrah	1 571	1,624					3,195		970		24	992	1,00,000			485
	105	Jagdispur	391	320					711				21	2'	185		1,365	
	106	Buxar	302	575					877		367		10	377	150		887	
	107	Dumraon	330	545			2		877		459			459			679	
	108	Bhabhua	313	300					613		4		21	25				91
	109	Sasaram	715	745					1,460		1,100		45	1,145				1,820
		Total	3,622	4,109			2		7,733		2,900		119	3,019	1,00,335		2,931	2,396

Municipalities in Bengal during the year 1894-95.—continued.

9 (a)	10									11	12	13
	Extraordinary and Debt											
	Investments					Advances.						
Total Expenditure.	In securities other than for sinking funds	In Savings Banks.	Payment to sinking funds.	Provident Fund withdrawn.	Repayment of loans	Permanent	Other	Deposits	Total	Closing balance	Grand Total.	Remarks
45	46	47	48	49	50	51	52	53	54	55	56	7
Rs.	Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
37,565						50	800	836	1 686	7,055	46,906	
5,331							100		100	529	5 960	
10,193							1,850	303	2,153	1,446	13,793	
6,471					500		457	146	1 103	26	7,600	
4,720							225	88	313	338	5 371	
2,156							310		310	160	2,626	
4,735						50	231	250	531	3,481	8,747	
6,314	..					20	516	438	974	251	7,539	
77,485					500	120	4,489	2,061	7,170	13,286	97,941	
11,653		90			451		36	71	648	633	12 954	
8,349										933	9,282	
20,003		90			451		36	71	648	1,586	22,236	
23,483							728	655	1,383	1,862	26 732	
2 256										191	2,447	
3,445								5	5	887	4,335	
5,754							200		200	379	6 133	
3,023										258	3,281	
37,963							928	660	1,588	3,577	43,128	
3,18,040		90			2 975	400	17,186	8,208	28,949	27,179	3 74 168	
18,885							290	644	1,406	2,063	23,019	
5,645					532	40	460	99	599	175	6 419	
24,530					532	40	750	743	2,005	2,843	29 438	
5,975			..			50	50	79	179	87	5,541	
68,170					4,158		1,676	1,975	7,809	14,571	90,550	
6,246							9	502	511	1,520	8,277	
74,416					4,158		1,685	2,477	8,320	16,091	98,827	
1,04,991					4,690	90	2 485	3,299	10,564	10,021	1,23,806	
2,64,508					2,555		21,429	15,298	39,282	80,500	3,84,350	
5,408										702	6,110	
15,970							630	184	814	1 344	17 428	
15,334							3,500	100	3,600	1,653	20 587	
3,00,220					2,555		25,559	15,582	43,696	84,250	4,28 475	
68,567							3,150	814	3,964	16,296	88,827	
9,151		51					3,205	78	3,334	316	12,801	
3,827							390		390	1	4,218	
81,545		51					6,745	892	7,688	16,613	1,05,846	
1,97,689					1,568		2,630		4 198	1,371	1,33,258	
4,653										930	5,583	
9,066										104	9,170	
3,967	..				25	920			945	880	7 702	
3,294							390		658	33	3,985	
15,605							292	1,215	1,507	113	17,324	
1,66,273					1,593	920	3,312	1,483	7,308	3,430	1,77,011	

FORM No. III.—*Statement showing the Expenditure of the*

1	2	3	4							5								
			GENERAL ADMINISTRATION AND COLLECTION CHARGE							PUBLIC SAFETY					Water-supply.		Drainage.	
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	General administration—(a) office establishment, inspection, Honorary Magistrates' establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and papers, money-boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds	Pensions and gratuities.	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts)	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		PATNA DISTRICT—*concluded*	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs.	Rs.
Saran ..	110	Chapra	2,121	1,337	.	.	116		3,574	15	1,077		63	1,755		86		
	111	Revelganj ..	774	742	..	.			1,516		385	75		460		.		241
	112	Siwan .. .	344	573				250	1,167		580		15	595	147	...	494	
		Total	3,239	2,652			116	250	6,257	15	2,042	75	76	2,810	147	86	494	241
Champaran	113	Motihari	557	628		38			1,223		621		28	649				78
	114	Bettiah	463	1,047		.	..		1,510		729	32		761	138	.		872
		Total	1,020	1,675		38	.		2,733		1,350	32	28	1,410	138			950
Muzaffarpur	115	Muzaffarpur	2,891	2,250			..		5,141		2,018			2,018			53,925	576
	116	Hajipur	663	911		500	2		2,076		573			573		...		
	117	Lalganj .	504	498					1,002		247	50	15	312	762		75	
	118	Sitamarhi	451	352					803		228			228				104
		Total .	4,509	4,011		500	2		9,022		3,066	50	15	3,131	762		54,000	680
Darbhanga	119	Darbhanga	1,013	1,900	53				3,865	.	1,542		81	1,623		360		166
	120	Madhubani .	696	442		..			1,138		12		5	17		34	2,601	4
	121	Rosera	465	240	.	.			705	5	13		18	36		10		
		Total .	3,073	2,582	53				5,708	5	1,567		104	1,676		404	2 601	170
		Divisional Total	35,779	29,128	53	538	155	250	65,903	32	26,210	229	723	27,194	1,04,398	490	1,09,734	9,212
		BHAGALPUR DIVISION.																
Monghyr	122	Monghyr .	3,114	2,132		.	.		5,246		1,930		474	1,810		.	.	1,247
	123	Jamalpur	1,451	1,292					2,743		61		223	284		317		307
	124	Jamui .	204	457					661		119		8	127		83	.	
		Total	4,769	3,881					8,650	...	1,516		705	2,221		400		1,554
Bhagalpur .	125	Bhagalpur	2 838	2,943					5,781		840		15	855	10,901	15,037	1,169	1,875
	126	Colgong	646	353					999		198		5	203			450	..
		Total	3,484	3,296					6,780		1,038		20	1,058	10,901	15,037	1,619	1,875
Purnea	127	Purnea	1,359	1,030		.			2,389		644		9	653		682	354	449
	128	Kishanganj ..	545	477					1,022		468		7	475	288		231	
		Total	1,904	1,507					3,411	..	1,112		16	1,128	288	682	585	449
Malda .	129	English Bazar	851	469			8		1,328		460		28	488			.	33
	130	Old Malda	364	215					579		199		6	205		.		25
		Total	1,215	684			8		1,907		659		34	693		.		58
Santhal Parganas.	131	Deoghur .	558	496			..		1,054		649		7	656		..	1,100	699
	132	Sahibganj	1,243	654					1,897		599		20	619	549		202	30
		Total	1,801	1,150			.		2,951		1,248		27	1,275	549		1,302	729
		Divisional Total	13,173	10,518	.		8		23,699		5,573		802	6,375	11,738	16,119	3,506	4,655
		ORISSA DIVISION.																
Cuttack ..	133	Cuttack ..	2,876	1,959	91	.	38	.	4,464	45	2,465		44	2,554	.	770	..	1,792
	134	Jajpur	401	535					936		21		14	35	...	26	...	67
	135	Kendrapara ..	468	892	..	...			1,360	1		22	8	31	150	49	..	199
		Total .	3,245	3,486	91		38		6,780	46	2,486	22	66	2,620	150	845		2,058
Balasore ..	136	Balasore .	476	1,186		1,408	2	144	3,216		1,125	.	10	1,135	447	..		254
Puri .	137	Puri	2,360	2,051	..				4,411	.	1,562	.	62	1,624	22	...	4,389	394
		Divisional Total ...	6,081	6,643	91	1,408	40	144	14,407	46	5,173	22	138	5,379	619	845	4,389	2,706

Municipalities in Bengal during the year 1894-95—continued.

6												13
PUBLIC HEALTH AND CONVENIENCE.												
Conservancy (including road cleaning, watering and latrines).	Hospital and dispensaries.	Vaccination.	Markets and slaughter-houses.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens, and experimental cultivation.	Public works (a)				Total	REMARKS
							Establishment (b)	Buildings (c)	Roads (d).	Stores (e)		
20	21	22	23	24	25	26	27	28	29	30	31	57
Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs	Rs	Rs	Rs	
8,977 2,900 1,092	6,120 1,614 1,658	420 188 115	985	14	60	28	42 160	16 835	1,461 925 1,363	. ..	18,049 5,988 6,524	
13,569	9,392	723	985	14	60	28	202	851	3,749		30,541	
2,390 3,927	3,201 3,903	76 91	98 105	73 195		195 198	. 240	5,491	1,192 1,073		*10,784 10,742	
6,307	7,104	167	203	268		393	240	3,491	2,265		21,526	
12,847 1,540 401 628	5,676 1,183 110 3,880	192 61 66 81	264 48 7	118	. .	406	232 281 150 37	2,552 755 118 270	10 578 2,314 1,213 2,672	.	87,366 6,182 2,902 7,872	
15,416	10,849	400	319	118		406	700	3,695	16,977		1,04,322	
10,495 1,649 773	2,457 2,124 1,402	301 103 60	72 365 68	179 8		.	1,636 65 300	191 100	3 949 3,581 419		19,615 10 717 3,140	
12,917	5,983	464	505	187			2,001	291	7,949		33,472	
1,18,816	79,930	4,004	2,170	887	60	1,024	7,980	24,046	89,435	6,475	6,39,261	
17 082 9,085 338	9,233 402 400	568 404 120	352	48 60	.	810	1,240 758	284 434	6 647 2,783 631	.	38,363 14,538 1,633	
27,405	10,035	1,092	352	108		810	1,998	718	10,061		54,533	
19,605 631	5,404 1,326	311 19	463	80 30	29	494 1	1,674 200	107	15,343 420	143	72,606 3,112	
20,236	6,730	330	463	110	29	495	1,874	107	15,763	143	75,778	
1,889 938	3,971 1,607	176 144	1	.			1,008 252	25 249	3,922 993		11,777 4,702	
2,827	4,578	320	1				1,260	274	4,915		16,479	
5,390 549	3,466 711	165 24	...	.	77		319 40	2,028 2	234	27	11,508 1,612	
5,939	4,177	189			77		389	2,030	234	27	13,120	
4,281 5,366	1,946 1,617	38 95		1		..		625 1,667	1,572 691		10,261 10,218	
9,647	3,563	133		1				2,292	2,263		20,479	
66,054	29,383	2,064	816	219	106	1,305	5 521	5,481	33,242	170	1,80,389	
14,282 943 824	1,661 1,058 870	405 41	491	587 9	..	169 89 86	998 60	.	5,627 1,320 2 752	.	26,734 3,503 5,040	
15,949	3,591	446	491	596		344	1,058		9,699		35,277	
3,881	1,056	40	334	376		204	483		1,369	180	8,564	
14,730	4,307	153	293	278		92	267	332	695		25,932	
34,560	8,954	639	1,118	1,250		640	1,808	332	11,763	180	69,773	

FORM No. III.—*Statement showing the Expenditure of the*

1	2	3	7				8	9							
			PUBLIC INSTRUCTION				CONTRIBUTIONS	MISCELLANEOUS							
								Interest on loans			Other items				
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	Schools and colleges.	Contributions	Libraries, museums, menageries, &c	Total.	For general purposes	Interest due on account of previous years	Interest due on account of current year	Actual cost of works done for private individuals	Printing charges	Law charges.	Provident fund.	Miscellaneous	Total
1	2	3	32	33	34	35	36	37	38	39	40	41	42	43	44
			Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
PATNA DISTRICT—*concluded*															
Saran	110	Chapra		1,048		1,048			172					6,662	6,834
	111	Revelganj ...	364	264		628					153			295	388
	112	Siwan	385	140		525	20				195			267	402
		Total	740	2,052		2,801	20		172		348			7,164	7,684
Champaran	113	Motihari	480			480	300				222		22	89	333
	114	Bettiah	567			567					196	9			205
		Total	1,047			1,047	300				418	9	22	89	538
Muzaffarpur	115	Muzaffarpur	1,460			1,460	90		1 802		591		119	274	2,846
	116	Hajipur		452		452					100			160	260
	117	Lalganj		321		321					136			57	105
	118	Sitamarhi	60	144		204					75		17	427	519
		Total	1,520	917		2,437	90		1,802		902		136	918	3,818
Darbhanga	119	Darbhanga		764		764					708	448	117	106	1,439
	120	Madhubani		259		259					186		12	59	278
	121	Rosera		335		335					111			40	151
		Total		1,358		1,358					1 005	448	129	226	1 868
		Divisional Total	4,280	13 589	360	18 209	410	4 752	11,439	97	7,963	2,066	412	14 571	41,930
BHAGALPUR DIVISION															
Monghyr	122	Monghyr	2,731			2 731					1,457			1 780	3,237
	123	Jamalpur		612		612					240			1,514	1,754
	124	Jamui	331			331					50				50
		Total	3,062	612		3,674					1,747			3,294	5,041
Bhagalpur	125	Bhagalpur	1,444	196		1,640	267		2,700	87	623	113	141	523	4,187
	126	Colgong	378			978					66	31		29	126
		Total	1,822	196		2,618	267		2,700	87	689	144	141	552	4,313
Purnea	127	Purnea		318		318							43	13	56
	128	Kishanganj		527		527					105		45	33	183
		Total		845		845					105		88	46	239
Malda	129	English Bazar		740		740					187			266	453
	130	Old Malda		303	11	314					46	1	19	97	163
		Total		1,043	11	1,054					233	1	19	363	616
Santhal Parganas	131	Deoghur		578		578							21	331	352
	132	Sahibganj		320		320					82		55	49	186
		Total		898		898					82		76	380	538
		Divisional Total	4,884	3,594	11	8,489	267		2,700	87	2,856	145	324	4,635	10,747
ORISSA DIVISION															
Cuttack	133	Cuttack		2,026		2,026					704			2,209	3,913
	134	Jajpur		525		525					61			15	76
	135	Kendrapara		819		819					20			50	70
		Total		3,370		3 370					785			2,273	4,059
Balasore	136	Balasore		983		983				266	399			53	718
Puri	137	Puri		1,010		1,010			880		1,109				1 989
		Divisional Total		5,363		5,363			880	266	2,293			2,326	6,765

***Municipalities in Bengal during the year* 1894-95—continued.**

9(a)	10									11	12	13
	Investment		Extraordinary and Debt									
						Advances						
Total Expenditure.	In securities other than for Sinking Funds	In Savings Bank.	Payments to sinking funds.	Provident fund withdrawn.	Repayment of loans.	Permanent.	Other.	Deposits	Total	Closing balance	Grand Total.	Remarks
45	46	47	48	49	50	51	52	53	54	55	56	57
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
31,860 *8,900* *9,293*					3,126	20	1,272 140 300	42	4,418 140 342	81 706 1,772	36,350 9,806 11,407	
50,113					3,126	20	1,712	42	4,900	2,559	57,572	
13,769 *13,785*						20	1,058	722	1,800	131 1,371	15,700 15,156	
27,554						20	1,058	722	1,800	1,502	30,856	
98,921 *9,543* *4,730* *9,626*		365 50					4,047 1,305 815 1,438	3 174 222 42 75	7 586 1,527 857 1,563	13 091 2,118 179 3,585	1,19,598 13,188 5,766 14,774	
1,22,820		415					7,605	3 513	11,513	18 973	1,53 326	
27,306 *12,409* *4,367*							2,151 3 942 250	343 42	2,494 3,942 292	12 035 3,480 868	41 835 19 831 5,527	
44,082							6,343	385	6,728	16,383	67,193	
7,92,907		466			7,274	900	52,334	22,619	83,053	1,43,719	10,20,279	
51,387 *19,931* *2,801*							539 90	180	719 90	4 266 3,943 124	55,653 24,593 3,015	
74,119							629	180	809	8,333	84,261	
85,396 *4,818*		423	4,000	189		100	4,863	1,331 2	8 806 102	7,500 1,917	1,01,702 6 837	
90,214		423	4,000	189		100	4,863	1,333	8,908	9,417	1,08,539	
15,193 *6,909*		139 96					2,010 40	452 309	2,601 445	3,160 609	20 954 7,963	
22,102		235					2,050	761	3,046	3,769	28,917	
14,517 *2,873*		58					100	66 114	166 172	5 2,402	14,688 5,447	
17,390		58					100	180	338	2,407	20,135	
12,901 *13,940*		64 168				20 50	1,310 690	674	1,394 1,582	1,568 844	15,863 15,466	
26,141		232				70	2,000	674	2,976	2,412	31,529	
2,99,966		948	2,000	189		170	9,642	3,128	16,077	26,338	2,72,381	
39,690 *5,095* *7,320*		60 ·		12		40	5,036	2,572 93 161	7,680 93 201	480 97 648	47,850 5 285 8,169	
52,105		60		13		40	5 036	2,826	7,974	1,225	61,304	
14,616		·					1,270	161	1,431	84	16,131	
34,966		313		105	1,626	50	904	100	3,098	2,754	40 818	
1,01,687	...	373		117	1,626	90	7,210	3,087	12,503	4,063	1,18,253	

FORM No. III.—*Statement showing the Expenditure of the*

1	2	3	4							5								
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality	GENERAL ADMINISTRATION AND COLLECTION CHARGES							PUBLIC SAFETY.					Water-supply.		Drainage.	
			General administration—(a) Office establishment, &c	Collection of taxes, including bonded warehouses, &c	Collection of tolls on roads and ferries.	Survey of land.	Refunds	Pensions and gratuities.	Total.	Fire (establishment, &c.).	Lighting (establishment, &c.).	Police (establishment, &c.).	Rewards for destruction of wild animals.	Total.	Capital outlay.	Establishment, repairs, &c.	Capital outlay.	Establishment repairs, &c.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
			Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs.	Rs.	Rs	Rs	Rs	Rs.	Rs	Rs.
CHOTANAGPUR DIVISION.																		
Hazaribagh	138	Hazaribagh	491	890			.		1,381		44		37	81	700	89		249
	139	Chatra	576	485			.		1,061		..		16	16		308	132	
		Total	1,067	1,375					2,442		44		53	97	700	397	132	249
Lohardaga	140	Ranchi	1,277	903					2,180		503		8	511	1,114	26		441
	141	Lohardaga	648	448					1,096		54			54				46
		Total	1,925	1,351					3,276		557	.	8	565	1,114	26		487
Palamau	142	Daltonganj	590	182					772		52		14	66	151		73	75
Manbhum	143	Purulia	1,228	674			3		1,905		818	.	44	862	4,337		1,412	130
	144	Jhalda	356	269					625		27			27				97
	145	Raghunathpur	217	253	.				470	3	30		8	41				
		Total	1,801	1,196			3		3,000	3	875	.	52	930	4,337		1,443	227
Singhbhum ...	146	Chaibassa ...	544	384					928		308		34	342		..		33
		Divisional Total	5,027	4,488			3		10,418	3	1,836		161	2,000	6,302	423	1,648	1,070
		Grand Total	1,86,265	1,46,142	1,787	3,378	4,145	1,114	3,40,831	29,552	1,60,596	12,530	5,001	2,06,679	7,36,231	61,072	2,02,413	71,328
		Grand Total for 1893-94	1,85,423	1,42,535	2,297	2,540	3 493	1,044	3,37,331	27,406	1,66,167	11,914	3,490	2,08,977	94,082	61,652	2,21,021	65,663

Municipalities in D[illegible]

6

PUBLIC HEALTH AND CONVENIENCE

Conservancy (including road cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination.	Markets and slaughter-houses and burning ghat.	Pounds.	Dák bungalows and serais.	Arboriculture, public gardens and experimental cultivation.	Public works.				Total	REMARKS.
							Establishment.	Buildings	Roads.	Stores.		
20	21	22	23	24	25	26	27	28	29	30	31	
Rs.	Rs	Rs	Rs	Rs.	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	
2,690 1,394	1,409 1,086	104 96	146 30			10 88	120	95 53	723 728	8	6 311 4,043	
4,084	2,585	200	176			104	120	148	1,451	8	10,354	
7,385 572	2,232 349	120 65	12	236	139	59	58 100	99	1,075 548	12	12,996 1,692	
7,957	2,581	185	12	236	139	59	158	99	1,623	12	14,688	
909	120	95		6			76	546	516		2,567	
3 0[illegible] 480 [illegible]61	1,022 404 656	120 10 10	1,363 33	162	3 111			807	1,339 121 700		14,655 1,223 1,760	
3,870	2,982	140	1,396	162	114			807	2,160		17,638	
1,306	1,472	158		112			186		59		3 305	
18,126	9,740	758	1 584	516	253	163	540	1,600	5,809	20	48,552	
8,84,861	3,31,052	18,044	22 908	6,147	419	9,727	65,736	60,458	4,52 097	7 956	29,31,049	
8,40,849	2,82,189	18,828	20,981	8,094	354	11,106	64,490	45 940	4,31,451	5,942	21,72,892	

13

57

Q

FORM No. III — [illegible]

1	2	3	7				8	9								
			Public Instruction				Contributions	Miscellaneous								
								Interest on loans			Other items (to be specified in detail in as many columns as may be necessary)					
Name of District.	Serial number of Municipality.	Name of Municipality	Schools and colleges.	Contributions	Libraries, museums, &c	Total	For general purposes.	Interest due on account of previous years	Interest due on account of current year	Actual cost of works done for private individuals	Printing	Law charges.	Provident Fund	Miscellaneous	Total	
1	2	3	32	33	34	35	36	37	38	39	40	41	42	43	44	
			Rs	Rs	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	
CHOTANAGPUR DIVISION.																
Hazaribagh	138	Hazaribagh		636		636	..				188		16		204	
	139	Chatra		475		475					115		25	16	156	
		Total		1,111		1,111					303		41	16	360	
Lohardaga	140	Ranchi		589		589						8	75	66	149	
	141	Lohardaga	110	360		410								73	73	
		Total	110	889		999						8	75	139	222	
Palamau	142	Daltonganj		146		146			..		48		16	96	160	
Manbhum	143	Purulia		609		609					205		167	416	788	
	144	Jhalda		330		330					90		6	50	86	
	145	Raghunathpur		336		336					55	20		3	58	
		Total		1,275		1,275					270	20	173	469	932	
Singhbhum	146	Chaibassa		240		240							13	60	73	
			110	3 661		3,771					621	28	318	780	1,747	
		Divisional Total	57 691	77,047	1,186	1,36,524	7,190	7,548	32,214	6 001	29,667	10,073	6 604	68 921	1 60 428	
		Grand Total	71,195	94,510	1,132	1,36,367	5,595	538	24,906	10,255	26,557	12,313	6,176	60,507	1,39 652	
		Grand Total for 1893-94														

Municipalities in Bengal during the year 1894-95—concluded.

9(a)	10									11	12	13
	Extraordinary and Debt											
	Investments.					Advances						
Total expenditure	Ini securities other than for sinking fund	In Savings Banks	Payments to sinking funds	Provident Fund withdrawals	Repayment of loans	Permanent	Other	Deposits	Total	Closing balance	Grand Total	Remarks.
45	46	47	48	49	50	51	52	53	54	55	56	57
Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
8,613							426	458	884	247	9,744	
5,751		74					440	279	793	320	6,864	
14,364		74					866	737	1,677	567	16,608	
16,425		225				50		550	825	18	17 268	
3,335							250	10	260	27	3 612	
19,760		225				50	250	560	1,085	45	20,880	
3,711		53					130	262	445	1 425	5 581	
18,919							880	288	1,168	7 278	27,265	
2,291										2,184	4 475	
2,665								170	170	153	3,288	
23,775							880	458	1,338	9,915	35 028	
4,888								40	40	848	5,776	
66,488		352				50	2,126	2 057	4,585	12,800	83,873	
37,81,701		10,734	1,524	168	99,404	2,705	1,44 021	84,154	2,86 010	4 86,669	45,54,380	
30,01,014	3 309	2,798	10 500		14 859	4,189	1,34 537	49,158	2,19,350	5,11 710	37,32 074	

Circular No. 37M.

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Chota Nagpur	Division	... 92			

Circular No. 38M.

COPY forwarded to all Departments of this office for information.

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By order of the Lieutenant-Governor of Bengal,

C. A. OLDHAM,

Under-Secretary to the Government of Bengal.

CALCUTTA,

The 11th December 1895.

E. J. H.—Reg. No. 8121J—2,464—16-12-95.

MUNICIPAL DEPARTMENT.

MUNICIPAL—No. 3389M.

CALCUTTA, THE 30TH NOVEMBER 1900.

FROM E. N. BAKER, ESQ., C.S.I.,
Secretary to the Government of Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,
HOME DEPARTMENT.

SIR,

I AM directed to submit, for the information of the Government of India, the accompanying copy of a Resolution recorded by the Lieutenant-Governor on the working of Municipalities in Bengal during the year 1899-1900, together with Statistical Tables Nos. I, II, and III, prescribed under Home Department Resolutions No. $\frac{1 \text{ Mupl}}{53-64}$, dated 31st May 1890, and No. $\frac{1 \text{ Mupl}}{68-79}$, dated 23rd July 1891. Table No. IV is blank, as no octroi duties are levied in Bengal.

2. In accordance with the orders of the Government of India, contained in Mr Lyall's letter No. 32, dated the 19th April 1894, the balances of the several Municipalities have been verified in the manner prescribed by the Accountant-General.

3. The Report on the working of the Calcutta Municipality has already been submitted to the Government of India, with the Lieutenant-Governor's Resolution thereon.

4. The review of the financial position of each Municipality in Bengal in debt to Government, which was called for in the letters from the Government of India noted in the margin, is contained in paragraph 42 of the Resolution.

No. 134, dated the 16th August 1898.
No. 140, dated the 29th August 1899.

I have the honour to be,

SIR,

Your most obedient servant,

E. N. BAKER,
Secretary to the Government of Bengal.

MUNICIPAL DEPARTMENT.

MUNICIPAL.

RESOLUTION—No. 3383M.

CALCUTTA, THE 30TH NOVEMBER 1900.

READ—

The Reports from the several Commissioners of Divisions on the working of Municipalities in Bengal (except Calcutta) during the year 1899-1900.

Read again—

The Resolution reviewing the Divisional Commissioners' Reports on the working of Municipalities during the year 1898-99.

The number of municipalities in Bengal during the year ending with 31st March 1900 was 153. Two new municipalities were formed during the year by the subdivision into smaller bodies of existing municipalities which had been found too large for efficient administration. The population within municipal limits therefore remained practically stationary, the slight variation from the previous year's figures being due to the alteration of certain municipal boundaries. According to the census figures of 1891 the population of the 153 municipal towns is 2,730,809.

2. The total number of rate-payers rose from 467,240 in 1898-99 to 469,669, representing 17·2 per cent. of the municipal population, as against 17 1 in the previous year. The increase is due to considerable additions in the Bhagalpur Municipality, where the number rose from 6,289 in the previous year to 10,233. But for this, there would have been a decrease. With reference to the falling off of 2,057 in the number of rate-payers in the municipalities of the Presidency Division as compared with the previous year, the Commissioner remarks that the reason of the variations, which are most marked in towns where the tax on persons is in force, is that, when names of rate-payers who have ceased to occupy holdings are struck off the demand roll, sufficient efforts are not made to maintain the balance by the assessment of new residents, and that many persons thus escape taxation altogether. This remark is of general application, and it is probable that the results of the forthcoming census will disclose a percentage of rate-payers decidedly lower than that at present recorded. The percentage of rate-payers to population varied between 32·2 at Noakhali and 6·1 at Kurseong. Taking Divisional averages, the percentage exceeded the provincial average in the Presidency (19·3), Chittagong (18·5), and Burdwan (18·49) Divisions, whilst the rest fell below it. In the Bhagalpur Division all the municipalities, except Deoghur and Sahibganj, show an increase, and the percentage has risen from 12·8 to 15·1.

In reviewing the working of municipalities during 1898-99, Government had occasion to comment on the extraordinarily large reduction in the number of assessees which the figures submitted to Government by the Darbhanga Municipality showed to have been effected by an objection committee, and the attention of the local officers was drawn to the matter. It is now reported that those figures were altogether erroneous. The correct figures show that the revision of assessment made in 1897-98 and 1898-99 raised the number of assessees by 2,534, or by 37 per cent., and the demand on account of personal tax by Rs. 13,146 or 59 per cent. The figures of 1899-1900 show a reduction on those of 1898-99 of 2 per cent. in the number of assessees, and of 15 per cent. in the demand; and it is reported that during the current year there has been a very large further reduction. The Commissioner observes that the reduction, including that made during the current year, is enormous and appears to be difficult to justify. The explanation given by the Chairman is that the revision of assessment was not properly done, and that the remissions which have been granted were carefully made and were justified. The matter will doubtless be further considered during the current year by the local officers. It is clear that

the Darbhanga Municipality has not yet attained to the first essential of municipal administration; that is, reasonable assessment of the property within it. Both the percentage of rate-payers to population and the incidence of taxation in this municipality are for 1899-1900 below the Divisional, and still further below the Provincial average, and it appears that a still further reduction will be made during the current year. The Lieutenant-Governor trusts that no time will be lost in putting the assessment on a final and satisfactory basis.

3. *Results of elections held during the year.*—A general election of Commissioners under the Bengal Municipal Act, 1884, took place during the year, on the expiry of the term of office of those who were elected in 1896-97. The results of the general elections, and of the bye-elections held during the year, are given in Appendix B. These were contested in 251 cases out of 457, and the percentage of voters was fairly high. In 5 cases the elections failed, owing to candidates not being nominated within the prescribed time or for other reasons. The average percentage of attendance of voters in contested elections was 43·93, against 40·9 in the general election of 1896-97. It is reported that generally a considerable amount of interest was taken in the elections, but it is nowhere stated what the questions were that aroused this interest; and, so far as can be gathered from the various reports, the issues lay generally rather between men than between measures. The incidence of municipal taxation, and the range of the objects to which its proceeds can be devoted are far more strictly limited in Bengal than in England, and Bengal cannot, therefore, be expected to show any such general division as that which exists in England between municipal parties. Contests were most general and keenest in the Burdwan and Presidency Divisions. Regarding the former of these, the Commissioner observes that the party spirit manifested in the majority of the municipalities situated on the East Indian Railway was of an unhealthy kind.

4. The following table shows the composition of the municipal bodies in each Division at the close of the year:—

Name of Division	Number of Members.				Race		Occupation or Profession								
	Ex officio	Nominated	Elected	Total	Europeans	Natives	Government servants	Zamindars and land-holders	Pleaders and mukhtears	Planters	Merchants, traders and money lenders	School masters (other than Government employés).	Medical practitioners	Government pensioners	Unspecified.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Burdwan	9	139	228	376	31	345	53	72	76		62	17	39	11	46
Presidency	6	250	334	590	40	550	78	171	78		76	37	28	37	85
Rajshahi	2	84	96	182	38	144	35	31	48	4	8	6	12	8	30
Dacca	10	104	112	226	13	213	35	48	69		23	14	13	2	22
Chittagong	10	32	40	82	10	72	18	11	34		6	2	3	1	7
Patna	18	173	192	383	52	331	62	122	108	4	34	10	4	3	36
Bhagalpur	6	80	91	157	25	132	26	33	25		21	2	7	3	40
Orissa	3	38	34	75	6	69	24	10	27		1	3		4	6
Chota Nagpur	19	64	36	119	23	96	31	9	44		14	1	6	3	11
Total	83	944	1,163	2,190	238	1,952	362	507	509	8	245	92	112	72	283
Total of 1898-99	62	945	1,173	2,180	230	1,950	355	503	506	14	244	114	92	61	291
Percentage on the total of 1899-1900.	3·8	43·1	53·1	..	10·8	89·1	16·5	23·1	23·2	·3	11·2	4·2	5·1	3·3	12·9
Do do. of 1898-99	2·8	43·4	53·8		10·6	89·4	16·3	23·1	23·3	·6	11·2	5·2	4·2	2·8	13·3

The variations from the figures of the previous year are slight, except in the case of school-masters other than Government servants, and medical practitioners. The landholding classes and members of the legal profession continued to provide the great majority of the Commissioners.

5. *Attendance at meetings.*—There were in all 2,515 meetings held during the year, against 2,586 in 1898-99. Of these, 243, or 9·6 per cent., were unsuccessful or had to be adjourned, as against 227 meetings, or 8·7 per cent., in the previous year. Twenty-five municipalities against 31 in the previous year held more than 20 meetings, whilst 25 municipalities failed to hold at least one meeting every month. At Sherpur in the Mymensingh district the Commissioners convened the largest number of meetings, viz., 45, of which, however, 18 were unsuccessful. Ranaghat comes next with 31 meetings, of

which 4 were unsuccessful. The municipality of Sahibganj in the Sonthal Parganas held only 7 meetings, all successful, with an average attendance of 42 per cent. of the members. The important municipality of Garden Reach has failed to hold 12 meetings during the year in two successive years, and an explanation on this point has been called for. In 69 municipalities, as against 79 in 1898-99, an average of more than one-half of the total number of Commissioners attended at each meeting. The highest percentages of attendance were 82 at Kamarhati, 78 at Patuakhali and Jagdispur, 75 at Raghunathpur, 72 at Baduria, Dumraon and Colgong, and 71 at Cossipore-Chitpur; whilst the lowest was 23 at Meherpur.

On the whole, the number of meetings held and the average attendance at meetings appears to have been satisfactory and sufficient for practical administrative purposes.

6. *Assessments and taxation.*—The statement in Appendix C shows the mode of assessment prevailing in each municipality in the Province, the percentage at which the tax was levied, and the results of revision of assessment made during the year. Of the rates generally levied, those on holdings and on persons, the former was in force in 40 towns, and the latter in the remainder, with the exception of Bhadreswar and Puri, where both forms of taxation were in force in different wards. The rate on holdings was levied at the maximum rates prescribed by law in all but 11 towns, in which Howrah and Darjeeling are included. The tax on persons is levied on the principle of apportionment of the taxation ascertained to be necessary among the rate-payers according to their circumstances and therefore varies in each town in which it is in force.

Of special rates, the latrine-rate was levied in 93 towns on sliding scales or at rates varying from 10 to $3\frac{3}{4}$ per cent. A water rate was levied in 9 towns which are provided with a filtered water-supply.

7. The incidence of municipal taxation (excluding Calcutta) varied between Rs. 7-2-4 at Darjeeling and 4 annas at Bazitpur in the district of Mymensingh. The average for the whole Province was Re. 1-1-6, showing an increase of nine pies per head since the previous year. In 54 towns, against 46 in 1898-99, the incidence of taxation exceeded one rupee per head of population, and it was below 8 annas in 38 towns, against 40 in the previous year.

8. *Revision of assessment.*—A revision of assessment, general or partial, came into force during the year in several municipalities, the best financial results being attained in the following towns:—

Name of Municipality.	Amount of increase Rs.	Name of Municipality.	Amount of increase. Rs
Bhagalpur	23,690	Hajipur	1,546
Howrah	14,086	Santipur	1,323
Darjeeling	9,816	Monghyr	1,258
Pabna	3,097	Purulia	1,252
Barisal	2,335	Faridpur	1,168
Muzaffarpur	2,300	Lalganj	1,140
Arrah	2,293	Raniganj	1,062
South Barrackpore	1,561		

The bulk of the increase in Bhagalpur, which was very large, was effected in respect of the water-rate, which has been doubled. The Commissioner observes that this has given rise to much grumbling, as the service has not improved. One chief obstacle in the way of improvement has been lack of funds, and as this has now been removed, reforms should be speedily effected. The same officer brings to notice a number of instances of apparently unequal assessments in Monghyr.

The Magistrate of Midnapore reports that the enhancement obtained by the revision of assessment in the Midnapore Municipality was followed by liberal reductions granted by Appeal Committees, so that the net result was a small increase of Rs. 513 in the demand. A general revision of assessment in the Kharar Municipality by a Sub-Committee of the Commissioners was held null and void, it being found that the demand was considerably reduced without

assigning any reasons for it. On the subject of revision of assessments the Commissioner of the Presidency Division observes :—

"The inconsistencies in the system of taxation noticed in the previous reports still exist, and will not be removed until Municipal Commissioners become more alive to the importance of adequately assessing the rate-payers, in which duty they often fall short for far of becoming unpopular, and the only alternative is to have the assessments properly made by outside or paid agencies, as has been done in the South Suburban Municipality under the special order of Government under section 111A of the Bengal Municipal Act."

The difficulty, however, of obtaining the services of a suitable assessor at a price which municipalities can afford to pay is very clearly pointed out and instanced by the Commissioner of Chota Nagpur, who suggests the entertainment by Government of a permanent trained staff of professional assessors to be paid by regular *pro rata* contributions from municipalities.. The suggestion is one of considerable practical importance, and will be separately considered by Government.

9. *Demands, collections, remissions and outstandings on account of taxes.*—The following table compares the totals under these heads for the year 1899-1900 with those of the previous five years :—

Year.	Demands.			Collections						Remissions				Outstanding balance.
	Arrear	Current.	Total	Arrear	Current	Total.	Percentage of column 5 on column 2	Percentage of column 6 on column 3	Percentage of column 7 on column 4	Arrear	Current	Total	Percentages, column 13 on column 4	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Rs	Rs	Rs.	Rs	Rs	Rs				Rs	Rs			Rs
1894-95 ..	4,93,558	23,71,593	28,65,151	2,74,419	19,76,277	22,50,696	55 6	83 3	78 5	96,983	58,144	1 55,127	5 4	4,59,328
1895-96 .	4,63,780	25,27,826	29,91,606	2,47,870	20,89,234	23 37 104	53 4	82 6	78 1	75,814	59,450	1,35,264	4 5	5,19,238
1896 97 .	5,21,077	27,13,569	32,34,646	2,89,108	22,09,050	24 98,158	55 4	81 4	77 2	94,613	70,672	1,65,285	5 0	5,71,203
1897 98 ...	5,75,937	28 35,594	34,11,531	3 24,221	29,00 280	26,24 501	56 2	81 1	76 9	69,2 5	69,429	1,38,684	4 6	6,46,946
1898-99	6,52,216	29,29 708	35,81,924	3,45,271	24,52,861	27,98,132	52 9	83 7	78 1	1,04,857	71,909	1,76,760	4 6	6,07,032
1899 1900 ...	6,05,500	30,84,613	36,90,413	3,08,552	26,33,610	29,42,162	50 9	85 7	79 7	1,21,134	79,811	2,00,945	5 4	5,47,306

The noticeable features of this table are the increase in the amount actually collected and the reduction of the outstanding balance.

There was an increase of 2 per cent. in the collection of current demand as compared with the previous year, and, although the proportion of gross collections to current demand has fallen slightly from 95·5 per cent. in 1898-99 to 95·3 per cent. in 1899-1900, the Municipal Committees have, on the whole, done well in the collection of their revenues. The growth in the remissions, both arrear and current, is, however, an unsatisfactory feature in this table.

10. The table below shows the percentages of collection attained by the municipalities in each Division as compared with the previous year :—

Percentage of total collection on total demand	Number of Municipalities																			
	Burdwan		Presidency		Rajshahi		Dacca.		Chittagong		Patna		Bhagalpur.		Orissa.		Chota Nagpur		Total	
	1898-99	1899 1900	1898-99.	1899-1900	1898-99	1899-1900.	1898-99	1899-1900.	1898-99	1899-1900	1898-99	1899-1900	1898-99	1899 1900	1898-99	1899 1900.	1898-99	1899-1900	1898-99	1899-1900
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
From 90 to 99 per cent.	10	12	14	23	6	5	13	16	3	3	19	18	6	6	3	3	2	3	76	89
,, 80 to 89 ,, ...	7	6	15	9	3	5	3	...	2	2	5	6	3	3	1	1	3	1	42	33
,, 70 to 79 ,, ,,	3	2	8	7	1	1	.	.	.		1	2	1		1	1	2	3	16	16
,, 60 to 69 ,,	4	4	3	1	1		1	1		1				1	1	...	1	2	11	10
,, 50 to 59 ,, ..	1	3		2	...	...			...	.	1					.	1	..	3	5
,, 40 to 49 ,, .	1	.	...				..		1	..			.	.	...	.	..		2	...
,, 30 to 39 ,, .	1	...	.				...	...				...	.			.			1	..
Total number of municipalities.	27	27	40	42	11	11	17	17	6	6	26	26	10	10	5	5	9	9	151	152

Of the divisional groups, the first place is as usual taken by Dacca, which shows a further creditable advance on the satisfactory collections of the previous year, the percentage standing at 93·2, against 92·7 in 1898-99. Sixteen

out of the seventeen municipalities in the Division realised over 90 per cent. of their gross demands, the only exception being the small municipality of Nalchiti in the Backerganj district, where collections were delayed by the detection of frauds in the office and the prosecution of the accountant. The Chittagong Division with an average collection of 81·1 per cent. of the demand, comes next. Good results were also obtained generally by the municipalities in the Patna, Rajshahi, Bhagalpur and Orissa Divisions. The average percentage of collections in the Presidency Division shows a satisfactory improvement from 80 9 in 1898-99 to 85·3, whilst the percentage in the Burdwan Division, 66·28, although it shows some improvement over the previous year, was the lowest in the Province.

11. Of individual municipalities, in 51 against 42 in the previous year over 95 per cent. of the total demand was collected, the following 25 towns showing the most satisfactory results :—

Name of Municipality.	Total demand.	Percentage of collection.	Total remission.	Outstand balance
	Rs.		Rs.	Rs.
Deoghur	6,246	100	...	...
Tamluk	5,616	99·99	1	...
Gaya	55,137	99·8	110	...
Tikari	5,746	99·8	6	1
Jhalakati	5,879	99·6	18	...
Naraiganj	50,351	99·4	137	140
Dumraon	7,319	99·4	34	5
Sitamarhi	6,338	99·4	32	...
Titagar . ..	14,930	99 3	104	...
Lalganj	4,481	99·3	24	6
Khulna	10,784	99·0	59	46
Bazitpur	2,386	98·9	24	...
Roserah	3,420	98 9	36	...
Daltonganj	5,343	98 87	48	12
Maheshpur	2,171	98 8	12	14
Hajipur	8,813	98·7	109	...
Madhubani	6,971	98·7	85	...
Jagdispur	3,837	98·64	52	...
Pirojpur	6,032	98·6	44	38
Chagda	3,219	98·6	52	16
Chandrakona	4,473	98·6	37	24
Meherpur	2,500	98·5	23	12
Siwan	8,167	98·3	95	40
Sherpur (Bogra) ...	5,530	98·1	29	74
Basirhat	5,609	98 0	82	29

These results reflect great credit on the administration of the municipalities concerned, and show that, where energy and attention are devoted to the work of collection, the municipal dues can be collected practically in full under existing rules.

In the Resolution recorded by Government on the working of municipalities during 1898-99, Howrah and Darbhanga were noticed as the most conspicuous examples of failure in the matter of collections. In the latter municipality there has been, in the year under review, a very great improvement, the percentage of collections having risen from 50·3 to 79·7. This result has been attained, as noticed in paragraph 2 above, partly by making large

reductions in the demand. But the amount actually collected has risen from Rs. 25,974 to Rs. 31,860, a result which is stated by the Commissioner to be due entirely to the exertions of the District Magistrate. As is explained in the Magistrate's report the municipality has been endeavouring to arrive at a demand which is really realisable, in place of an imaginary and irrecoverable one; and, until this is done, the percentage of collections to the demand affords no criterion of administration. Meantime, the improvement on the previous year is undoubted, and the municipality is to be congratulated on it.

In Howrah, on the other hand, the previous unsatisfactory state of things has continued. The percentage of total collections was 90·6 of the current and 69·06 of the total demand, and, in spite of largely increased remissions, the enormous outstanding demand has continued stationary. It is unnecessary for the purposes of this review to deal at any length with the reasons of the existence of this state of affairs. They have already been the subject of a special enquiry by the Commissioner whose report has been submitted to Government, and who has been requested to formulate proposals for removing the various defects which he has enumerated. It is sufficient to observe that the report in question indicates clearly the gravest lack of organisation. The Lieutenant-Governor trusts that the measures to be taken for the introduction of a better system will be effectual and will be promptly introduced.

Specially unsatisfactory results are noticeable in Bally, where the percentage of total collections to total demand was 53·03, Bhadreswar (53·6) and Hooghly-Chinsura (54·1). The administration of the collection department in these and several other municipalities of the Burdwan Division requires the special attention of the Commissioner. There is also a noticeable deterioration in the Bhagalpur Municipality, where the total sum collected fell off from Rs. 87,791 to Rs. 83,161, and the percentage of collections to demand from 77·88 to 69·9. The principal cause of this was the uncalled for delay of an objection committee in disposing of objections. This is the more unfortunate since, as has been previously remarked by Government, the finances of this municipality have been in disorder for some time. Better results are now anticipated from the stricter control which has been obtained by the appointment of a new Chairman, and it is to be hoped that the anticipation will not be disappointed.

12. The average percentage of remissions for the whole Province rose from 4·9 in 1898-99 to 5·4 during the year under review; but it is satisfactory to notice that with this slight increase in the remissions the outstanding balance fell from 16·9 to 14·8 per cent. of the total demand. The marginally-noted figures compare the percentages of remissions and the outstanding balances in each Division during the years 1898-99 and 1899-1900.

Divisions.	Percentage of remissions		Outstanding balances.	
	1898-99	1899-1900	1898-99.	1899-1900.
			Rs.	Rs.
Burdwan ...	4.48	6 4	3,68,168	3,45,567
Presidency	6 7	6 7	90,260	57,259
Rajshahi ...	6 0	4 5	26,314	28,489
Dacca	2 5	3 1	15,575	12,349
Chittagong	4 1	2 8	5,239	10,260
Patna ..	5 4	3 4	43,045	37,149
Bhagalpur .	3 13	4 7	26,666	32,282
Orissa ..	3 63	7 5	11,609	8,994
Chota Nagpur	4 8	6 1	20,156	14,957

There was a marked increase in the percentage in the Burdwan and Chota Nagpur Divisions. In the Patna Division, with a reduction in the percentage of remissions from 5·4 to 3·4, the outstanding balance also was reduced from Rs. 43,045 to Rs. 37,149. Taking the case of individual municipalities, the largest remissions were allowed in the municipalities of Garden Reach (22·0), Bhadreswar (19·2), Darbhanga (17·9), Chatra (17·2), Serampore (14·4), Lohardaga (13·5), Baduria (12·0), Hooghly and Chinsura (11·8), and Jangipur (11·5). At Garden Reach the large remissions were due to the old and irrecoverable arrears handed over to the new municipality by the South Suburban Municipality and to inequitable assessment. The case of Darbhanga is, as already noticed, a special one.

13. *Fresh imposts levied during the year.*—Fees for the registration of carts were levied for the first time in the municipalities of Muktagachha, Netrokona and Brahmanberia. A water-rate for the supply of filtered water was for the first time levied at Berhampore. Fees under Part IX of the Bengal Municipal Act for the cleansing of private prives were also levied for the first time at Muzaffarpur and Hazaribagh and in portions of the municipalities of Arambagh,

Rajpur, Garulia and Bhatpara. License-fees under section 261 were also levied for the first time at Samastipur, Netrokona and Muktagachha. Fees under the Hackney Carriage Act were levied for the first time in the Barasat Municipality. At Howrah the fees under section 189 of the Act for the removal of rubbish, which had practically never been realised before, were collected to a considerable extent.

14. *Income and expenditure.*—The following table shows separately for each Division the opening and closing balances, the income and the expenditure of its municipalities during 1898-99 and 1899-1900:—

Name of Division	Opening balance		Income during the year		Total funds available for expenditure		Total expenditure		Closing balance.	
	1898 99	1899 1900	1898 99	1899 1900	1898 99	1899 1900	1898-99	1899-1900	1898-99	1899 1900
1	2	3	4	5	6	7	8	9	10	11
	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
Burdwan	66,703	62,123	9,65,944	11,06,458	10,32,737	11,68,581	9,70,614	10,84,460	62,123	84,121
Presidency	1,09,899	1,43,135	7,71,211	8,02 250	8,81,050	9,45,385	7,37,915	7,80,852	1,43,135	1,64 533
Rajshahi	28,888	27,189	3,83,150	5,03 196	4,10,038	5,30,385	3,82,850	4 53,375	27,188	77,010
Dacca	46,022	59,652	3,98,641	4,10,377	4,44,663	4,79,029	3,84,921	4 01,294	59,742	65,735
Chittagong	13,045	16,083	1,13,818	1,20,764	1,26,863	1,36,847	1,10,780	1,24,818	16,083	12,029
Patna	91,475	1,15,146	7,03,234	7,01,078	7,94,709	8,16,224	6,79,564	7,12,656	1,15,145	1,04,568
Bhagalpur	29,067	37,708	2,94,891	3,19,229	3,23,958	3,56,937	2,86,251	2,97,242	37,707	59 695
Orissa	7,590	8,177	1,17,767	1,25,326	1,25,347	1,33,503	1,17,270	1,25,069	8,077	8,434
Chota Nagpur	10,252	14,935	97,693	1,11,763	1,07,945	1,26,698	93,010	1,00,404	14,935	26,294
Total -	4,00,961	4,84,148	38,46,349	42,00,441	42,47,310	46,84,589	37,63,175	40,83,170	4,84,135	6,01 419

15. *Closing balances of Municipalities.*—There was an increase in the aggregate closing balances of the municipalities from Rs. 4,84,135 to Rs. 6,01,419. In several cases funds are being accumulated for schemes of sanitation or other municipal reforms, and in some, money was reserved in hand for probable plague charges. The savings effected in estimated expenditure during the year, and the inability to fully utilise loan funds during the year, also led to the increase of closing balances. In the following cases, among others, no satisfactory explanation has been furnished of the failure of the Commissioners to utilise the funds at their disposal:—

Name of Municipality.	Total income of year.	Closing balance	Name of Municipality	Total income of year.	Closing balance
	Rs	Rs		Rs.	Rs.
Katwa ...	9,511	2,077	Ranaghat .	13,637	2,056
Dainhat ...	4,366	1,013	Birnagar .	5,652	2,446
Sonamukhi ...	8,935	2,106	Kandi .	10,808	2,884
Ghatal ...	10,554	2,446	Old Malda .	5,237	1,749
Chandrakona	7,761	2,334	Jhalda .	5,035	1,292
Santipur ...	36,497	6,080	Ranchi .	36,922	5,240
Basirhat ...	8,206	1,960			

On the other hand, the following municipalities ended the year with practically no closing balance:—

Name of Municipality.	Total income of year.	Closing balance	Name of Municipality.	Total income of year.	Closi balan
	Rs.	Rs.		Rs.	Rs
Bansberia ...	6,183	163	Kushtia	8,522	79
South Suburban	32,218	176	Debhata	2,507	38
Jainagar ...	7,789	30	Kishanganj	8,908	25
South Barrackpore	20,148	1	Jajpur	8,263	115
Bhatpara ...	7,494	94			

16. The statement in Appendix E shows the details of total income under each head separately for each Division during the years 1898-99 and 1899-1900,

and the following figures give the difference between the receipts of the two years for the whole Province :—

Head of Revenue.	Total receipts, 1899-1900.	Comparison with 1898-99.		
		Increase.	Decrease.	Percentage of variation.
1	2	3	4	5
	Rs.	Rs.	Rs.	
1. Municipal rates and taxes—				
(a) Tax on houses and lands ...	10,67,666	16,436	...	1·5
(b) ,, on animal and vehicles ...	2,25,697	16,568	...	7·9
(c) ,, on professions and trades	50,431	1,576	...	3·2
(d) Tolls on roads and at ferries...	1,31,275	...	17,791	11·9
(e) Water-rate	2,26,910	26,296	...	11 5
(f) Lighting rate	60,288	5,935	...	9·8
(g) Conservancy (including scavenging and latrine rates)	6,41,510	69,227	...	10 7
(h) Tax on persons according to circumstances and property.	5,66,699	15,503	...	2 8
(i) Miscellaneous (penalties, &c.)	20,962	...	2,857	13 6
2. Realizations under special Acts ...	96,565	...	2,818	2 8
3 Revenue derived from municipal property and powers apart from taxation.	3,35,953	1,377	...	·4
4. Grants and contributions (for general and special purposes).	2,53,909	1,06,455	..	72·1
5. Miscellaneous	96,581	20,415	...	26 8
6. Extraordinary and debt—				
(a) Sale-proceeds of Government securities and withdrawals from Savings Bank.	15,524	...	7,444	32·4
(b) Loans	1,49,100	47,950	...	47·4
(c) Realizations of sinking fund for repayment of loans.	2,431	121	...	5·2
(d) Advances	1,80,903	31,654	...	21·2
(e) Deposits	78,037	25,489	...	48 5
Total ...	42,00,441	3,85,002	30,910	
Net increase ...	...	3,54,092	...	9·2

17. Of the total increase in income shown above, the portion derived from taxation, which is a permanent and genuine increase, amounted to Rs. 1,30,893. The increase was shared by all the Divisions, except Bhagalpur, and was largest in the Burdwan Division. It is shown by divisional groups in the following table :—

Year	Names of Divisions.									
	Burdwan.	Presidency	Rajshahi	Dacca	Chittagong	Patna.	Bhagalpur	Orissa	Chota Nagpur	Total.
1	2	3	4	5	6	7	8	9	10	11
	Rs.	Rs.	Rs	Rs	Rs.	Rs.	Rs	Rs	Rs	Rs.
1898-99 .. .	7,81,653	6,03,938	2,37,410	3,04,274	79,042	4,94,882	2,16,672	85,163	55,511	28,60,545
1899-1900 .	8,44,359	6,21,611	2,52,069	3,16,480	81,168	5,00,584	2,12,579	91,505	71,083	29,91,428
Increase (+) or decrease (—).	+60,706	+17,673	+14,659	+12,206	+2,126	+5,702	—4,093	+6,342	+15,572	+1,30,893

18. *Tax on houses and lands.*—This tax yielded a revenue of Rs. 10,67,666, which is Rs. 16,436, or 1·5 per cent. in excess of the income during the previous year. The increase was shared by the Burdwan, Rajshahi, Orissa, and Chota Nagpur Divisions, whilst there was a falling off of revenue in the remaining five Divisions. The largest increase occurred in the Burdwan and Rajshahi Divisions of Rs. 16,264 and Rs. 8,868, respectively, whilst the increase

in the other two Divisions although small in amount, represented 18·4 per cent. in Orissa and 21·2 per cent. in the Chota Nagpur Division. The largest falling off occurred in the Bhagalpur Division. Taking individual municipalities, the largest fluctuations occurred in the following:—

Name of Municipality.	Increase.	Name of Municipality.	Decrease.
	Rs.		Rs.
Burdwan ...	5,091	Raniganj ...	1,404
Howrah ...	3,967	South Suburban ...	4,731
Hooghly-Chinsura ...	3,511	Krishnagar ...	4,595
Bhadreswar ...	2,797	Santipur ...	4,524
Cossipore-Chitpur ...	7,085	Dacca ...	1,044
Maniktola ...	2,705	Barisal ...	2,743
Darjeeling ...	7,627	Patna ...	5,529
Darbhanga ...	2,946	Bhagalpur ...	4,278
Puri ..	2,220		

Increase in the demand or improvement in collections account for the increases shown above, while the several decreases are ascribed, in Dinapore to the appearance of plague, and in other towns to laxity in administration. To this, however, Patna is an exception. The decrease in the sum collected is due, not to any falling off in the standard of collections, but to the diminution of the outstanding arrear demand. In the year under review the total collections exceeded the current demand and the arrear balance was still further reduced. This result is extremely creditable to the municipality, the more so since the number of rate-payers which it contains very greatly exceeds that in any mufassal town in the province.

19. *Tax on animals and vehicles.*—The aggregate receipts rose from Rs. 2,09,129 in 1898-99 to Rs. 2,25,697, showing an improvement of Rs. 16,568, or 7·9 per cent. The increase was shared by all the Divisions, except Rajshahi and Bhagalpur, where there was a small falling off of Rs. 608 and Rs. 56 respectively. The largest increase occurred in the Patna and Burdwan Divisions, and amounted to Rs. 7,417 and Rs 5,115, respectively. Large increases are returned by the municipalities of Howrah Rs. (4,017), Jessore (Rs. 1,541, against a total revenue of Rs. 780 in 1898-99), Patna (Rs. 1,361), Chapra (Rs. 1,424), and Darbhanga (Rs. 1,227). At Howrah the increase was apparent only, being due to the share of the income from this source due from the Corporation of Calcutta for the second half-year of 1898-99 having been credited during the year. At Jessore, as in the other two towns the increase was the reasult of better collections. It is noteworthy that the revenue from this source of the small muncipality of Baraset in the Presidency Division, which amounted to Rs. 5,317, was the largest in the whole Division.

20. *Tax on professions and trades.*—The revenue of Rs. 50,431 shows a small improvement of Rs. 1,576, or 3·2 per cent. The largest increase of Rs. 3,702 occurred in the Patna Division, and was contributed by the Patna Municipality, where the increase of Rs. 1,392 was due to more efficient administration. The income fell off in the Burdwan and Presidency Divisions, the two Divisions in which an increase would naturally be looked for. With a view to improve collections under this head, the Commissioners of the Howrah Municipality propose to open a demand register for these fees and thus to place a check on the license officer. As is remarked by the Commissioner, such a register is an obvious necessity, and should be opened in other municipalities where it is not kept at present. Bad trade in some places and laxity of supervision in others were responsible for the falling off of income in the Burdwan and Presidency Divisions.

21. *Tolls on roads and at ferries.*—Tolls are nowhere levied on any roads in Bengal, nor do the municipalities in the Chota Nagpur Division derive any income from ferries. The revenue fell from Rs. 1,49,066 to Rs. 1,31,275, *i.e.*, by Rs. 17,791, or 11·9 per cent. The receipts rose only in the Dacca Division, and were almost stationary in the Presidency and Chittagong Divisions. There was a reduction in the remaining Divisions, the largest decline of Rs. 9,011, and Rs. 5,283 occurring in the Patna and Bhagalpur Divisions. The Municipal Commissioners of Patna remitted a sum of Rs. 3,333 on account of ferry rents to compensate the lessee for the loss of income on the occasion of the Sonepore Fair due to the appearance of the plague. Arrears to the amount of Rs. 5,465 were realised by the Commissioners in the previous year, which accounts for the comparative decline in the present year. The decrease in the Bhagalpur Division was shared by the municipalities of Monghyr (Rs. 1,450) and Bhagalpur (Rs. 3,833). In the former the decrease was due to default on the part of a farmer, and in the latter to the deposit of earnest money on account of a ferry having been wrongly credited to the ferry accounts in January 1898. In the Burdwan Division the bulk of the decrease occurred at Burdwan, owing to the settlement of the ferries at a smaller rent during the year. The increase in the Dacca Division occurred mainly in the Dacca Municipality, where it was due to the realization of arrears.

22. *Water-rate.*—This rate is levied in nine towns where water-works have been installed, against eight in the previous year. At Dacca the Commissioners levy no rate for the water supplied. Deducting Rs. 7,971, the receipts accruing to the Berhampore Municipality for the first time, the revenues in the remaining eight towns show an increase of Rs. 18,325, the receipts in them having risen from Rs. 2,00,614 to Rs. 2,18,939. The increase was shared mainly by the municipalities of Howrah (Rs. 5,986), Burdwan (Rs. 3,728), Cossipore-Chitpur (Rs. 4,214), and Bhagalpur (Rs. 5,710) The levy of an increased rate and adoption of coercive measures led to the improvement in the collections at these places. At Darjeeling the receipts declined by Rs. 3,447, owing to the reduction of the rate from $3\frac{1}{4}$ to $2\frac{3}{4}$ per cent. on the annual value of holdings, and also to the suspension of the collection of the rate after the disastrous cyclone and landslips of 24th September 1899.

23. *Lighting-rate.*—This rate is levied only in the municipalities of Howrah and Darjeeling. In the former the receipts declined from Rs. 45,112 to Rs. 44,789, whilst in the latter they rose from Rs. 9,241 to Rs. 15,499. The decline at Howrah was due to a uniform rate of 3 per cent. being levied throughout the municipality in lieu of the $3\frac{1}{2}$ per cent. rate which was hitherto in force in some portions of it. At Darjeeling the rate, which was raised from 2 to $2\frac{1}{2}$ per cent., was levied throughout the year, whilst in 1898-99 the rate was only in force for a portion of the year.

24. *Conservancy, including scavenging and latrine rates.*—The income under this head rose from Rs. 5,72,283 to Rs. 6,41,510, resulting in the large advance of Rs. 69,227, or 10·7 per cent., on the receipts of the previous year. Large increases have accrued every year, and the total revenue, which stood at Rs. 4,50,747 in 1894-95, has risen by Rs. 1,90,763 in five years, or Rs. 38,152 a year on the average. The imposition of a latrine-tax is generally recognised as the most suitable means of raising the revenue necessary for an efficient system of conservancy in municipalities where the revenue from other sources does not suffice to meet all requirements. Taking municipalities separately, the largest increase occurred in the towns named in the margin.

	Rs.		Rs.
Howrah ...	18,518	Titagarh ...	2,226
Burdwan ...	2,316	Darjeeling ...	3,676
Cossipore-Chitpur ...	2,481	Barisal ..	2,594
South Barrackpur ...	3,016	Purulia ...	3,906

Several municipalities continued their efforts towards making their trenching-grounds a source of income, but on the whole with very little success.

25. *Tax on persons according to their circumstances and property.*—The total revenue rose from Rs. 5,51,196 in 1898-99 to Rs. 5,66,699, resulting in an increase of Rs. 15,503, or 2·8 per cent. The increase was shared by all the Divisions, except the Presidency and Patna, and was largest in the Burdwan Division (Rs. 4,395) and in Chota Nagpur (Rs. 5,134). There was a decline

of Rs. 3,731 in the Presidency Division. The following municipalities show the largest variation in the yield of the tax:—

Name of Municipality.	Income during 1898-99.	Increase.	Name of Municipality.	Income during 1898-99.	Decrease.
	Rs.	Rs.		Rs.	Rs.
Sonamukhi	.. 3,387	1,653	Rajpur	. 5,805	1,484
Nadia	... 3,668	1,691	Bettiah	... 12,592	1,774
Netrokona	... 2,698	2,097			
Darbhanga	.. 18,175	2,940			
Cuttack	13,088	1,772			
Purulia	... 5,453	2,859			

26. Taking the rate on holdings and the tax on persons together, the total receipts rose during the year from Rs. 16,02,426 to Rs. 16,34,365.

27. *Grants from Provincial and Local Funds.*—The contributions received by municipalities from Provincial and Local Funds and from the sources shown in detail in Appendix L, rose from Rs. 1,35,409 to Rs. 2,47,292, the increase occurring in the contributions under all three heads "Medical," "Education" and "Other purposes." The contributions are classified as follow:—

Purpose for which made.	Provincial funds.	District Funds.	Other funds and public charity.	Total.
1	2	3	4	5
	Rs.	Rs.	Rs	Rs.
Medical	16,042	49,426	66,220	1,31,688
Education	3,009	537	1,844	5,390
Other purposes	78,909	9,482	21,823	1,10,214
Total ...	97,960	59,445	89,887	2,47,292

28. *Gifts of money or land and works of public utility executed by private individuals.*—Besides the contributions included in the statement above, the following instances of private liberality deserve mention:—The Burdwan Raj Estate continued to confer a great boon on the people of the town and district of Burdwan by the maintenance of a charitable hospital and dispensary and almshouse, about 10 miles of metalled road, a second class free college, and a free collegiate school, a Sanskrit tol and a free girls' school. It also entirely maintained the charitable dispensary in Kalna. The East Indian Railway Company supplied two hydrants for the supply of drinking water to the people of the Asansol Bazar. Babus Satya Kripal and Satya Bhupal Banerjee, sons and executors to the estate of the late Babu Satya Doyal Banerjee of Telinipara, paid Rs. 500 to the Bhadreswar Municipality for the metalling of the Shibtolla ghât road, on condition that its name should be changed to that of their late father. Rai Hari Charan Chaudhuri, Rai Bahadur, contributed Rs. 1,050 towards the construction of buildings for the Hospital and Dispensary at Khulna and also paid Rs. 5,000 for investment in Government securities, the interest accruing from which is to be hypothecated to the maintenance of the indoor patients of the hospital. Rupees 9,433 in all were collected from private subscriptions and donations for the buildings of the hospital, out of which Maharaja Durga Charan Law, C.I.E., paid Rs. 1,000, Kumar Munmatha Nath Mitra Rs. 1,000, Babus Girija Nath Rai Chaudhuri and Satyendra Nath Rai Chaudhuri Rs. 600, and Babus Dakhina Mohan Rai, Barada Prosad Rai Chaudhuri, and Priya Nath Das and Srimati Kamal Kumari Chaudhurani paid Rs. 500 each. The Baranagore Jute Factory Company have provided two electric lights which

are a great convenience to the people. Srimati Swarnamani Dasi, of Calcutta, has constructed a public ghât on the river Hooghly at Dakhineshwar, and has made it over to the Kamarhati Municipality. Babu Nabin Chand Ghosh, the late Chairman of the Rajpur Municipality, has caused a building to be constructed at a cost of Rs. 2,000 on the bank of the Maraganga (the old bed of the Ganges) and has thrown it open to the public for use as a *Gangajatri ghât*, or resting place for moribund persons who come to the river to die. Babu Devendra Nath Ghosh has relieved the same municipality of the charges of maintaining a road, and has put up five street lights. In Titaghar, the Khardah Company continued to supply filtered water to the public, for whom they have set up five hydrants outside their mills. The Titaghar Jute Mill Company have put up two additional hydrants for the same purpose. The Kankinara Jute Mills and the Imperial Paper Mills have each put up four hydrants outside the mill premises, from which about 20,000 gallons of filtered water are given away to the public of Bhatpara. The Anglo-Indian Jute Mills of Kankinara and the Alliance Jute Mills of Jaggaddal have respectively constructed 2,630 and 500 square feet of masonry drain at a cost of Rs. 1,000 and Rs. 300. Babu Rup Das Mukerji, one of the Municipal Commissioners of Bhatpara, has constructed a public bathing ghât and a *chandney* on the river bank at Bhatpara at a cost of Rs. 5,000. Babu Radha Nath Bagchi gave Rs. 500 to the Santipur Municipality for the construction of a water reservior and for the improvement of the local municipal school. Besides his usual subscription of Rs. 20 a month to the Murshidabad Dispensary, the Nawab Bahadur continued to pay a monthly contribution of Rs. 50 for the entertainment of a lady doctor in permanent commemoration of Her Majesty's Jubilee. He also paid a donation of Rs. 200 for the purchase of surgical instruments for the dispensary. Her Highness Nawab Shamsi-Jahan Begam Saheba, C.I., paid out of her promised contribution for the construction of a ward for infectious diseases in connection with the hospital Rs. 250 in addition to Rs. 750 paid in previous years. The Maharaja of Dinajpur granted a piece of land, together with the materials of an old building standing thereon, for the purpose of constructing the local Municipal Office. In the municipality of Bogra the public library building, which was destroyed by the earthquake of 1897, was rebuilt at a cost of Rs. 4,812, of which Nawab Syed Abdus Sobhan Chaudhury contributed Rs. 3,665. The Thompson Hall at Bogra, which was also very badly damaged by the earthquake, was repaired at a cost of Rs. 1,808, paid by Babu Radha Raman Munshi of Sherpur, at whose cost the building was originally built. Rupees 626 was contributed by the Bengali merchants and other gentlemen of Sirajganj for the construction of the local dispensary building. In the Gaya Municipality a donation of Rs. 4,000 was made by the nine annas Tikari Raj towards the construction of a new operating room in the Pilgrim hospital. Messrs. Burrows, Thomson, and Mylne contributed a sum of Rs. 1,084 towards the expenses of the Jagadispur Dispensary and maintained a middle class English school at a cost of Rs. 674. In the Motihari Municipality, Babu Bishun Perkash Narain Singh, zamindar of Madhuban, made a contribution of Rs. 500 for the construction of the Motihari Municipal school building, which collapsed in the floods of 1898. In the Darbhanga Municipality, Rai Ganga Pershad Singh Bahadur made a contribution of Rs. 1,654 towards the cost of surgical instruments for the Bunwari Lall Hospital. The Narhan Estate made a grant of Rs. 500 for the improvement of the charitable dispensary at Samastipur. Contributions aggregating Rs. 2,684 were received by the Patna Municipality during the year from several rate-payers towards the construction of drains, and the Commissioner remarks that it is gratifying to notice that this principle of contribution towards local improvements is increasing amongst the people of Patna.

EXPENDITURE.

29. The total expenditure in the municipalities in the Province (excluding Calcutta) amounted during the year to Rs. 40,83,170, against Rs. 37,63,175 in 1898-99, being an increase of Rs. 3,19,995. The year closed with a balance of Rs. 6,01,419, against Rs. 4,84,135 in the preceding year. The statement in Appendix F shows the percentage which the expenditure in each municipality under each of the principal heads bears to the total outlay

(excluding debt and suspense heads). For the whole Province the percentages for the past five years are as follow:—

Year.	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10
1895-96 ...	8 7	4·4	25 9	3·9	23 3	7 9	·51	13·1	3 5
1896-97 ...	9 8	4·7	15·5	3·4	26·6	9 5	·56	16·1	3 8
1897-98 ...	10·4	7 2	7 4	3·2	30 3	9·7	·57	17 1	3 7
1898-99 ...	10 6	4 4	5·9	3·4	31·7	10·5	·5	16·3	3 4
1899-1900 ...	10·4	5 8	6 5	3 5	29 5	10 5	·5	18 3	3·4

The large variations in the figures of each year are accounted for by the fact that capital expenditure is included in them. The cost, for instance, of a large scheme of water-supply in any one town disturbs the general average considerably.

30. The following statement shows the expenditure of 1899-1900 under the main heads, and also shows how these totals have varied from those of the previous year:—

Heads of Expenditure.	Total expenditure in 1899-1900.	Comparison with 1898-99.		
		Increase.	Decrease.	Percentage of variation.
1	2	3	4	5
	Rs.	Rs.	Rs.	
1. General administration—				
(a) Office establishment, &c. ...	2,00,991	4,226	...	2·1
(b) Collection of taxes, &c. ...	1,72,657	6,548	...	3 9
(c) „ of tolls ...	684	...	1,235	64·3
(d) Survey of land	9,525	2,229	...	30 5
(e) Refunds	1,877	...	1,098	37·8
(f) Pensions and gratuities ...	713	...	760	51·5
2. Public Safety—				
(a) Fire (establishment, &c) ...	20,982	2,160	...	11·4
(b) Lighting	2,13,611	60,441	...	39·4
(c) Police	3,767	...	12,300	76·5
(d) Rewards for destruction of wild animals	2,261	...	98	4·1
3. Public Health and Convenience—				
(a) Water-supply	2,40,507	39,120	...	19·4
(b) Drainage	1,31,292	14,305	...	12·2
(c) Conservancy (including road-cleaning and watering) and latrines	10,86,791	1,521	...	·14
(d) Hospitals and dispensaries ...	3,89,172	28,516	...	7·9
(e) Vaccination	20,550	941	...	4·7
(f) Markets and slaughter-houses ...	24,194	...	6,859	22·08
(g) Pounds	6,481	1,088	...	2·1
(h) Dâk bungalows and serais ...	3,915	...	794	16·8
(i) Arboriculture, &c. ...	12,987	3,920	...	43 5

Heads of Expenditure.	Total expenditure in 1899-1900.	Comparison with 1898-99.		
		Increase.	Decrease.	Percentage of variation.
1	2	3	4	5
3. Public Health and Convenience—*concld.*	Rs.	Rs.	Rs.	
(*j*) Public works—				
(*i*) Establishment ...	81,474	4,195	...	5·4
(*ii*) Buildings ...	54,125	12,167	...	29·02
(*iii*) Roads	5,33,217	1,09,455	...	25·8
(*iv*) Stores	5,031	...	11,000	68·6
4. Public Instruction	1,26,483	..	391	·3
5 Contribution for general purposes ...	3,051	...	4,201	57·9
6. Miscellaneous ...	3,34,441	15,432	...	4·8
7. Extraordinary and Debt—				
(*a*) Investments (Government securities and Savings Banks)	2,200	...	18,940	89·5
(*b*) Payment to sinking funds ...	10,742	...	4,758	30 6
(*c*) Provident Fund withdrawals	...		18	...
(*d*) Repayment of loans ..	1,33,683	34,138	...	34·2
(*e*) Advances	1,82,208	24,564	..	15·2
(*f*) Deposits	73,608	17,481	...	31·1
Total ..	40.83,170	3,82,447	62,452	...
Net increase	. .	3,19,995	...	8·5

31. *Office and Collection Establishment.*—The total expenditure on office establishment shows an increase of Rs. 4,226, and that on collection establishment of Rs. 6,548. There has been a steady growth of expenditure under this heading during the past five years, but it is evident from the Commissioners' reports that this item is carefully scrutinised by them in passing the budgets of municipalities. The Commissioner of the Presidency Division reports that there is a tendency in some of the "advanced" municipalities to create new appointments or to raise the pay of their servants, in anticipation of sanction to budget provision and in disregard of orders disallowing the budget provisions or prohibiting such irregular and unauthorised expenditure, and that, to check this tendency, the Commissioner found it necessary in the case of one municipality to pass an order, under the new rule 52A. of the Municipal Account Rules, directing the audit in the Magistrate's office of the municipal establishment bills with reference to the sanctioned scale before payment of the bills. The Commissioner further reports that, with a view to obviate inconsistencies and great variations in expenditure under these two heads, attempts are being made gradually to introduce a fixed and proportionate scale of expenditure on office and collection establishments with permission to the Municipal Commissioners to settle details within those limits.

32. *Prevention of fire.*—The expenditure under this head rose from Rs. 18,822 to Rs. 20,982, and almost the entire amount of the charge was incurred in the municipalities which are served by the Metropolitan Fire Brigade and contribute to its cost, viz., Howrah (Rs. 4,358), Cossipore-Chitpur (Rs. 13,016), Maniktala (Rs. 699), and Garden Reach (Rs. 350). Outside these, the only expenditure of any amount was incurred by the Serampore Municipality, viz., Rs. 1,186 on the purchase of a fire-engine.

33. *Street-lighting.*—The expenditure under this head rose from Rs. 1,53,170 to Rs. 2,13,611, showing an increase of Rs. 60,441, or 39·4 per cent., which was shared by all the Divisions except Chittagong, where the expenditure shows a small decline of Rs. 137. The increase was largest in the Burdwan Division, where the expenditure rose from Rs. 25,004 to Rs. 69,198. This, however, is mainly accounted for by the payment of arrear bills by the municipality of

Howrah. The next largest increase occurred in the Rajshahi Division of Rs. 9,059, out of which Rs. 6,854 occurred at Darjeeling alone, due to an increase in the working expenses of the electric-light installation in that town, and to the cost of repairs to the installations which were damaged by the cyclone and landslips of 24th September 1899. Sixteen municipalities spent nothing on this service, against 17 in the previous year.

34. *Water-supply.*—Under this head the total expenditure rose from Rs. 2,01,387 to Rs. 2,40,507, showing an increase of Rs. 39,120, or 19·4 per cent. over the expenditure in the previous year. The increase was shared by six Divisions, of which Burdwan and Rajshahi return the largest figures, viz., Rs. 19,011 and Rs. 16,999. In the former Division the municipality of Howrah incurred an increased expenditure of Rs. 16,692 on the extension of the water-supply to 20 lanes not served before, in which 36 additional stand-pipes have been supplied. There was an increase of Rs. 2,073 at Burdwan, due to the payment of arrear bills for the supply of coal. Darjeeling shows an increase of Rs. 21,195, due to special repairs to the pipe lines, which were considerably damaged by the cyclone of 24th September 1899, and also to an increase on ordinary repairs and establishments. The question of improving and extending the water-supply of the town has been settled, and the Commissioners have already commenced the requisite works by means of a loan from Government. The supply of water will be raised, when the works now under construction are completed, to 276,000 gallons a day. The Pasteur-Chamberland filter installed in the town has been removed by the contractors, owing to the failure of the works to fulfil the terms of the contract. At Cossipore-Chitpur the whole area is now supplied with filtered water. The total length of the pipes laid is 85,743 running feet, and there are altogether 110 double-mouthed and seven single-mouthed stand-pipes placed at convenient distances. At Maniktola a further length of 4,077 feet of pipes was laid and 13 new hydrants were erected during the year. A scheme was worked out during the year to lay pipes along six miles of roads within the populous quarter of the South Suburban Municipality with 25 hydrants at convenient distances. The scheme was sanctioned by Government after the close of the year. At Garden Reach the scheme for providing filtered water to the people of the populous portion of the town is still under the consideration of a Sub-Committee appointed by the Municipal Commissioners. At Baraset a Larymore boiler, set up at a cost of Rs. 521, is said to be giving excellent water to the people of the town. The Municipal Commissioners are taking steps to acquire and improve a tank in each ward by means of a loan from Government. At Berhampore the new water-works were opened during the year. At Rajpur two tanks have been excavated at a cost of Rs. 4,750. At Rampur Boalia almost all the tanks were flushed with river-water during the flood season. The Chairman reports that during the hot weather, when a big *chur* formed in the river leaving a stagnant channel below the town, the water of which was not fit for drinking purposes, water from the flowing stream was fetched by boats and supplied to the public at a nominal cost; but very few persons availed themselves of this supply of river-water, preferring to drink the foul tank water, for which they had to pay nothing. The water-supply of this town is very bad, and is, in the opinion of the Civil Surgeon, responsible for the recurring epidemics of cholera. The Commissioners are considering a scheme for improving the water-supply. The Municipal Commissioners of Gaya have still before them a comprehensive scheme for a supply of filtered water, which, however, cannot be carried out for want of funds. The question of water-supply at Bhagalpur has recently been much complicated by the shifting of the stream of the Ganges, and water is now drawn from a stream in which the supply is insufficient and the quality very inferior. It was proposed that a series of wells should be sunk in the *chur* near the intake, and that they should be covered over with brick domes, so as to furnish a continuous supply of naturally-filtered water at all times of the year. Government sanctioned a grant of Rs. 10,000 from the Provincial revenues for the purpose, and offered to sanction a loan of Rs. 15,000; but the municipality has so far sunk only one well, and the remainder of the scheme is in abeyance. To make the difficulty worse, the management of the works themselves has been very inefficient. A new Superintendent, however, has recently been appointed, under whom an improvement is reported to have commenced.

Considerable activity was displayed during the year in several municipalities in excavating tanks and sinking wells and tube-wells, in improving existing tanks and wells, and specially reserving selected tanks and wells for drinking and culinary purposes.

The statement in Appendix M shows the statistics of sources of water-supply available in each municipality and of the quality and quantity of the supply.

35. *Drainage.*—The total expenditure rose from Rs. 1,16,987 to Rs. 1,31,292, showing an increase of Rs. 14,305, or 12·2 per cent. over the expenditure of the previous year. An increase of Rs. 17,533 occurred under maintenance charges, whilst capital expenditure declined by Rs. 3,228. The largest increase occurred in the Patna Division (Rs. 10,176) and in Burdwan (Rs. 6,736), whilst the expenditure shows a falling off in the Bhagalpur Division of Rs. 3,928. The following municipalities show the largest fluctuations in the expenditure under this head:—

Name of Municipality.	Increase. Rs.	Name of Municipality.	Decrease. Rs.
Serampore	... 1,503	Cossipore-Chitpur	... 2,638
Baidyabati	... 3,523*	Maniktala	... 2,363
Berhampore	... 2,579	Rampur Boalia	... 1,554
Darjeeling	... 1,932	Jamalpur (Monghyr)	... 4,663
Patna	... 7,317		
Muzaffarpur	... 1,853		

* Against the total expenditure of Rs. 36 in 1898 99.

A comprehensive scheme for the drainage of the Howrah Municipality is under preparation by the Municipal Engineer. The present state of the road-side drains is reported to be very unsatisfactory. At Patna nine new drains were constructed during the year, and several old drains were remodelled and linked up. A large well was sunk and a reservoir constructed for flushing a large, underground drain and other drains connected with it. The great improvements which have been made in the sanitary condition of Patna under the present regime have, it is satisfactory to observe, been maintained and continued during the year under review. Four years ago the condition of the town was such that local opinion demanded a special Commission on it. The city is now reported by the Sanitary Commissioner to be in process of becoming one of the cleanest and healthiest municipalities in India. At Muzaffarpur the increased expenditure was incurred on the construction and repair of drainage channels. At Monghyr the Commissioners have taken steps to improve the roadside drains in two of the most important wards by means of a loan of Rs. 10,000 from Government and the sum of Rs. 18,280 raised by subscription. The work in one ward has commenced, and the scheme for the other ward is under the consideration of the Sanitary Board.

36. *Conservancy* (*including road-cleaning and watering and latrines*).—The total charges on this account amounted to Rs. 10,86,791, a figure practically the same as that of the previous year. The statistics given in Appendix F show that the expenditure on this, the most important item of municipal expenditure, varied from 62·6 per cent. of the total expenditure during the year at Bhatpara to 4·2 per cent. at Taki. Amongst other towns with high percentages of expenditure on this item may be mentioned Titagarh (58·4), Garulia (51·7), Noakhali (49·3), Naihati (49·2), and Hooghly and Chinsura (48·68); whilst, on the other hand, comparatively small expenditure was incurred in the municipalities of Jessore (20·5), Khulna (17·0), Rampur Boalia (21·2), Darbhanga (16·4), Motihari (17·7), and Bhagalpur (17·79), all of which form the head-quarters of districts. It is curious to note how the percentage of expenditure varies in municipalities similarly circumstanced, such as Jhalakati and Pirojpur in the Backerganj district, where, with the same amount of income during the year, the percentages were 40·7 and 25·5, respectively. As regards large towns, however, which from time to time incur large capital expenditure on drainage or water-works schemes, comparative percentage figures are naturally subject to considerable fluctuations. There was a nominal decline at Patna, owing to the fact that in 1898-99 the municipality had to undertake the construction of plague sheds, and to pay contribution to Government for plague

precautions, the charges for which were included under this head. There was no such expenditure during the year under review. Similarly, in the Gaya Municipality the expenditure in 1898-99 was abnormally high, owing to the purchase of a large quantity of tramway materials for the introduction of Part IX. Large variations occurred also in the following municipalities —

Name of Municipality.	Increase.	Name of Municipality.	Decrease.
	Rs.		Rs.
Muzaffarpur	9,090	Darbhanga	6,326
Burdwan	4,348	Howrah	4,725
Titagarh	3,047	Serampore	2,700
South Barrackpore	2,478	Baidyabati	2,186
Garden Reach	2,106		

At Burdwan the increase was due partly to the payment of charges incurred in the previous year, and partly to increased expenditure incurred during the year. The increase at Titagarh was due to the excavation of two tanks on the trenching-ground, and the employment of additional establishment. Increased establishment and the construction of a public latrine account for the increase at South Barrackpore. At Garden Reach the increase was chiefly on account of the sinking of six wells for road-watering The decline at Howrah and Darbhanga is only apparent, being due to the wrong classification in 1898-99 of certain charges under this head, which have been shown under the proper head in 1899-1900. No explanation has been given of the reduction at Serampore, whilst that at Baidyabati was due to the unsatisfactory ground of the reduction of the conservancy staff. It is reported that coke-breeze filters are working satisfactorily at Dacca, Narayanganj and Nasirabad.

Since the close of the year the Sanitary Board have published a report on the results of the experiments carried on by the Sanitary Engineer in the septic tank treatment of sewage. Further experiments have been directed by Government, and in the meantime municipal authorities have been advised to proceed cautiously in introducing the system.

37. *Hospitals and Dispensaries.*—The expenditure under this head amounted to Rs. 3,89,172, an increase of Rs. 28,516 on the previous year. The actual expenditure from municipal revenues was Rs. 2,50,165, showing an increase almost precisely equal to that in the contributions made to municipalities for medical purposes. The most important undertaking of the year was at Khulna, where a new hospital was constructed by the municipality with the aid of a contribution from Government and liberal private subscriptions. This undertaking affords a gratifying example of what can be effected by well-directed public spirit. In Darbhanga the outdoor dispensary was converted into an indoor hospital, causing a rise in expenditure of Rs. 5,513, and extensions and improvements were made in the dispensary at Burdwan. On the whole, it appears that municipalities contribute to this purpose as liberally as their resources will permit. Complaints, however, occur in the reports of the unwillingness of private individuals to subscribe to the support of institutions under the management of municipalities. The liberality of the public is conspicuous on special occasions, as in Khulna during the year under review, when funds are required for a tangible object, such as the construction of a new building; but interest in medical institutions has been found almost invariably to flag when it comes to keeping up a regular flow of subscriptions for the maintenance of a municipal dispensary. This fact was specially brought to the notice of Government during the year, and instructions were issued with a view to ensuring that the contributions of municipalities to dispensaries should be fixed for definite periods, that unofficial managing Committees should exercise more direct control over management and be given a greater interest than they at present have in obtaining subscriptions by the certainty of being able to devote the whole amount collected, in addition to the municipal contribution, to the improvement of their dispensaries. These instructions will, it is hoped, have a good effect in increasing private contributions. Their issue has been too recent for much result to be shown during the year under review.

38. *Vaccination.*—The statement in Appendix H gives full information in regard to vaccination. There were 202 vaccinators employed at a cost

of Rs. 19,902, and these performed 98,664 operations, of which 83,224 were primary, and 15,440 were revaccinations; of the total operations, 88·9 per cent. are reported to have been successful, against 87·4 in the previous year. Each operator vaccinated on an average 488 persons, the average cost of each operation being 3 annas 7 pies. The proportion of persons primarily vaccinated exceeded 5 per cent. of the total population in the seven towns named in the margin.

Sonamukhi	6 1	Puri ...	5 37
Darjeeling	8 3	Ranchi ...	7 4
Kurseong	14 0	Purulia ...	6 04
Jamalpur (Monghyr)	8 84		

39. *Public Works.*—The expenditure on Public Works rose from Rs. 5,59,030 to Rs. 6,73,847 during the year. The following table compares the expenditure under the several sub-heads during the two years.—

Years.	Establishment	Buildings	Roads	Stores	Total
1	2	3	4	5	6
	Rs	Rs	Rs	Rs	Rs.
1898-99 ...	77,279	41,958	4,23,762	16,031	5,59,030
1899-1900 ...	81,474	54,125	5,33,217	5,031	6,73,847
Increase (+) or decrease (—)...	+4,195	+12,167	+1,09,455	—11,000	+1,14,817

40. *Public Instruction.*—The total expenditure under this head, as shown in Form III, was Rs. 1,26,483 against Rs. 1,26,874 in the preceding year.

The total expenditure on primary education, the details of which are given in Appendix I, amounted to Rs. 68,388 against Rs. 65,576 in 1898-99. The following table compares the expenditure on primary education, Division by Division, during the last two years, with the standard, as shown in column 2, which has been fixed as a reasonable average:—

Name of Division	Cost of teaching half the boys of a school going age in the municipalities in each Division at 10 annas per head	Total expenditure on primary education		Variation between the figures in columns 2 and 4	Variation between the figures in columns 3 and 4	Ratio of expenditure on primary education to total ordinary income	
		1898 99	1899 1900			1898 99	1899 1900
1	2	3	4	5	6	7	8
	Rs	Rs	Rs	Rs	Rs		
Burdwan .	12,321	11,662	14,101	+1,780	+2,439	1 8	2 4
Presidency	14,084	14,027	13,618	—466	—409	2 7	2 6
Rajshahi ..	3,610	5,838	6,162	+2,552	+324	3 1	2·6
Dacca	6,752	5,599	6,283	—469	+684	2 2	2 5
Chittagong ...	2 009	2,437	2,337	+328	—100	2 3	2 2
Patna	18,975	15,406	15,145	—3,830	—261	3 2	2 9
Bhagalpur	5,293	5,194	5,111	—152	—53	2 1	2 8
Orissa	3,098	3,490	3,486	+387	—5	4 4	3 7
Chota Nagpur	2,174	1,923	2,116	—58	+193	2 7	3 0
Total .	68,316	65,576	68,388	+72	+2,812	2·6	2 7

It will be observed that on the whole the expenditure has almost exactly coincided with the standard, which however is based on the figures of the last census, and is therefore probably lower than will be shown in future reports.

41. *Loans.*—The table in Appendix K shows the loan transactions of municipalities during the year. The new loans raised and the purposes for which they were obtained are shown in the margin. At Darjeeling the Commissioners received an instalment of Rs. 23,000 out of the total loan of Rs. 1,20,000 for the electric light installation. This municipality also obtained an instalment of

Name of Municipality.	Amount of loan	Purpose.
	Rs	
Howrah ..	50,000	Water-supply
Baraset ...	... 5,000	Ditto.
Rangpur ...	. 10,000	Drainage
Darjeeling .	2,00,000	Water-supply, &c
Monghyr .	... 10,000	Drainage
Jamalpur	... 3,600	Drainage
Total	... 2,78,600	

Rs. 50,000 out of the loan of Rs. 2,00,000 sanctioned for the improvement and extension of the water-supply. The Baraset Municipality also received the first instalment of Rs. 2,500 out of the loan of Rs 5,000 for water-supply. The Jamalpur Municipality received Rs. 3,6[illegible] for improving the drains in the bazar. The total loan liabilities of [illegible]cipalities at the close of the year amounted to Rs. 30,58,883.

42. *Financial condition of municipalities in debt to Government.*—The statement in Appendix N shows the financial condition of municipalities which were in debt to Government during the past year. The list contains the names of 34 municipalities. All of these paid the interest and sinking fund instalments due from them in full during the year, and, as the figures show, there is no danger that any of them will in future be unable to do so. In the fourteen municipalities named in the margin the ordinary income of the year fell short of the ordinary expenditure and the loan charges together. This however is due either to a reasonable use being made of the balances in hand at the opening of the year, or to failure to collect the full revenue of the municipality, which, if realised would have given a surplus over all charges. With the exception of Howrah and Bhagalpur the financial condition of all these municipalities is satisfactory; and an improvement in administration would put the finances of these towns also on a sound basis.

Name of Municipality	Deficit.	Percentage of total collections on total demands on account of rates and taxes	Closing balance
	Rs		Rs
Howrah ..	22,138	60 8	20,978
Rajpur .	806	78 8	693
Krishnagar ..	5,751	89 4	26,865
Meherpur .	430	98 5	336
Debhatta	331	90 3	38
Rampur Boalia ..	3,554	71 3	2,084
Serajganj	3,176	87 3	877
Naraingani ...	5,177	99 4	15,308
Nasirabad ..	218	94 0	5,423
Chittagong ..	3,293	68 2	1,580
Patna	10,374	91 7	2,896
Gaya ..	2,618	99 8	15 617
Jamalpur	1,742	93 3	3,567
Bhagalpur ..	2,149	69 9	64

43. *Audit of Accounts, and embezzlements.*—A large number of cases of embezzlement was brought to notice again during the past year, most of which were facilitated by laxity of supervision of the collection establishment. The defalcations occurred in the municipalities of Kotrang, Maniktala, Nator, Darjeeling, Nalchitti, Patna, Kishenganj, Lohardaga and Daltonganj. The list is longer than it should be, and it is necessary that Chairmen and Vice-Chairmen of municipalities should pay greater regard to the Municipal Account Rules than they appear to do at present

44. *Working of the Porters and Dandiwallas' Act.*—The Act is in force only in the Darjeeling Municipality. The total number of porters and *dandiwallas* registered during the year was 653, against 750 in the previous year. There were 25 prosecutions under the Act, against 22 in 1898-99, and the amount of fines realised was Rs. 38. No license was cancelled during the year. The law continued to be carefully worked, and a close supervision is exercised over the porters and *dandiwallas.*

45. *General working of the Bengal Municipal Act, 1884, during the year.*—Mr. C. J S. Faulder, Officiating Commissioner of the Burdwan Division, makes the following remarks on the subject—remarks which, the Lieutenant-Governor regrets to observe, corroborate the opinions of his predecessor:—

"As Magistrate of Midnapore I had always been able to report very favourably upon the progress of municipal institutions. I there found the small municipalities very well managed and the big town of Midnapore very fairly so. On coming to Chinsura as Commissioner, I have been very disappointed at the contrast afforded by the big municipalities which lie along the East Indian Railway to those which I had known at Midnapore My Midnapore experience was entirely confirmed by what I found to be the state of affairs in the municipalities of other out-of-the-way parts of the Division, those of the Bankura and Birbhum districts and the remote parts of Burdwan and Hooghly; but the backwardness and inefficiency of almost all of the more important municipalities in close touch with Calcutta has been an unpleasant surprise. The chief cause of their failure appears to be the prevalence and malignity of party spirit among the classes which compete for election, the parties being divided upon purely personal lines rather than by any divergences of principle or policy, their emulation is not of a healthy kind or beneficial to municipal progress."

46. Mr. W. C. Macpherson, Officiating Commissioner of the Presidency Division, writes :—

"The most satisfactory feature in the municipal administration of the Division is the improvement in the collections, which I have no doubt, largely due to the Hon'ble Mr Buckland's vigilant inspections and [illegible]nations The record of work done shows solid progress, though much yet remains to be done in all the municipalities"

47. The following are the comments of Mr. H. Savage, Commissioner of the Dacca Division.—

"Narayanganj continues to be a model of what a municipality in Eastern Bengal can and should be. Barisal and Faridpur are its nearest rivals in excellence. Dacca and Nasirabad are both improving, and in nearly all of the other and smaller municipalities as much has been done as can fairly be expected under existing circumstances"

48. Mr. R. S. Greenshields, Officiating Commissioner of Chittagong, who has only recently joined the Division, observes that the town of Chittagong appears to be well kept, but that it is said that fever has become more prevalent since the cyclone of 1897.

49. Mr. L. Hare, C.I.E., Officiating Commissioner of the Patna Division, observes —

"On the whole the year was one of moderate progress and improvement in several branches of municipal administration. The improvement in the management of the Patna and Darbhanga Municipalities has been marked, as already noticed. The non-official Chairman of the Arrah Municipality, Babu Chaturbhuj Sahai, continued to work well He has been re-elected as Chairman since the close of the year I myself joined this Division only in March, and have only had an opportunity of seeing Patna and Barh Municipalities. In Patna I have been well satisfied with the business-like way in which work is done, and many improvements have been and are being carried out. Barh is a most difficult town to deal with, and I do not feel very hopeful about it."

50. The following are the comments of Mr. H. C. Williams, Commissioner of the Bhagalpur Division —

"I consider that, on the whole, the year has been one of steady progress In most municipalities both Chairmen, Vice-Chairmen and Commissioners have taken considerable interest in their work, and some have devoted a great deal of time to what is often a thankless task. Some of the most prominent features of the work of 1898-99 have been improved, especially the low proportion of rate payers in Bhagalpur. I would bring especially to the notice of Government the work done by the following gentlemen —Babu Shiva Nandan Prosad Singh, Vice-Chairman, Monghyr Municipality, Babu Kirti Chandra Chatterji, Chairman, Bhagalpur Municipality, Mr A W. Rendell, Chairman, Jamalpur Municipality; Babu J N Mukherji, Vice-Chairman, Purnea Municipality, Babu Nilmani Ghattak, Chairman, English Bazar Municipality; Babu Hari Charan Ganguli, Chairman, Colgong Municipality; Babu Poshupati Bose, Vice-Chairman, Sahibganj Municipality.

51. Mr. E. B. Harris, Commissioner of the Orissa Division, is of opinion that the general working of the Municipal Act in that Division was satisfactory. As regards the Puri Municipality, he observes that the town is undoubtedly in a very insanitary condition, as reported by the Sanitary Commissioner and the Inspector-General of Civil Hospitals; that the expenditure incurred by the municipality on account of the influx of pilgrims is large, and that it is hardly possible that proper sanitary precautions can be taken unless the sanitation of the town is undertaken by Government.

52. Mr. A. Forbes, C.S.I., Commissioner of the Chota Nagpur Division, concludes his report with the following observations.—

"On the whole, there has been a marked improvement in municipal administration throughout the Division during the past year. The percentage of collections on current demand has increased from 73 9 to 83·2 and on the total demand from 69 7 to 77·3, with the result that the total collections have improved from Rs. 97,693 in 1898-99 to Rs. 1,11,763 during the year under review. The extension of Part IX of the Act and the introduction of the system of making collections at the Municipal Office have been progressed with, on the whole, with good results; the only matter in regard to which I am not quite satisfied being the doubtful manner in which the work of revision of assessments has, in some cases, been conducted, owing to the difficulty in obtaining the services of properly-trained assessors for this important duty. . . . . The instructions from this office have always been taken in good part, and properly attended to by the Municipal Commissioners, and I can only repeat what I said two years ago, viz., that the standard amongst Municipal Commissioners in this Division generally as regards interest in their work and their wish to do their duty, appears to me quite up to, if not in advance of, that to be found in any other part of Bengal.

"My special thanks are due to the gentlemen mentioned in the margin for the great personal interest shown by them in their municipal duties and the good and useful work they have each done."

Babu Kalipada Ghose, Vice Chairman, Ranchi Municipality
The Revd F Hahn, Chairman, Daltonganj Municipality
Babu Nanda Lal Dey, Vice-Chairman, Chaibassa Chattra Municipality
W. B. Thomson, Esq., C.S., Chairman, Chaibassa Municipality
Dr. A. A. Allison, Vice Chairman, Chaibassa Municipality

53. As a whole, the year has been one of improvement. Collections of revenue are decidedly better, and there is some evidence that the repeated admonitions of Government and its supervising officers have had effect in stimulating the energies of Municipal Commissioners in this vital branch of their duties. Assessments are still unequal, and sometimes inadequate, and it is doubtful whether real improvement will ever be effected till municipalities avail themselves more generally of trained professional agency. In almost all other branches of work, good progress has been made The record of what has been accomplished in Patna is a striking one, and entitles the local authorities to the highest credit. Other towns which have deservedly earned high praise are Narainganj and Tamluk. On the other hand, the administration of the larger towns in Hooghly, Howrah and Burdwan has been the subject of unfavourable comment, which is the more regrettable, because these are inhabited largely by persons from whose education was expected the best and most honourable result. The Lieutenant-Governor trusts that they too will take to heart the example offered by their neighbours, and that the report for current year will record an honest endeavour to raise their standard of administration.

By order of the Lieutenant-Governor of Bengal,

E. N. BAKER,

Secretary to the Government of Bengal.

APPENDIX A.

Statement showing the date of establishment of each municipality in Bengal, the population within municipal limits, and the actual number of rate-payers in each municipality during the year 1899-1900.

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
Burdwan.	Burdwan	1	Burdwan ...	1865 ...	34,477	8,032	23·29
		2	Kalna ...	1st April 1869 ...	9,436	2,053	21 75
		3	Katwa ...	1st „ „ ...	6,699	1,650	24 63
		4	Dainhat ..	1st „ „ .	5,144	1,075	20 89
		5	Raniganj ...	1st June 1876 . .	13,772	1,528	11 0
	Birbhum ...	6	Asansol ...	1st October 1896 ..	11,737	1,656	14 1
		7	Suri ...	July 1876 ...	7,481	967	12 92
	Bankura	8	Bankura ...	1st April 1869 ...	18,743	2,660	14·19
		9	Vishnupur ...	16th September 1873	18,190	2,724	14 97
		10	Sonamukhi ...	1st April 1886 ...	13,462	1,935	14 3
	Midnapore	11	Midnapore ...	1865	32,264	5,080	15 7
		12	Tamluk ...	1864 ..	6,612	1,843	27 8
		13	Ghatal ...	1st April 1869 ...	13,942	2,860	20 5
		14	Chandrakona ..	1st „ „ ...	11,309	2,274	20 1
		15	Ramjibanpur ...	1st „ 1876 ...	9,977	2,108	21 1
		16	Khirpai ...	1st „ „ ..	5,708	1,266	22·1
		17	Kharar ..	1st „ 1888 ..	10,083	1,697	16 8
	Hooghly...	18	Hooghly-Chinsura	1865 ...	33,060	8,961	27·1
		19	Serampore ..	1865 ..	35,952	6,870	19 1
		20	Uttarpara .	1865 ..	6,489	1,400	21 5
		21	Baidyabati ...	1st April 1869 ..	18,380	3,953	21·5
		22	Bhadreswar ..	1st „ „ . .	9,639	2,047	21·2
		23	Kotrung ...	1st „ „ . .	5,164	916	18·3
		24	Bansbaria ...	1st „ „ ...	6,783	1,812	26 7
		25	Arambagh ...	1st July 1886	8,326	1,841	22 1
	Howrah	26	Howrah ...	1862 ...	116,606	17,514	15 01
		27	Bally ...	1st April 1883 ...	16,700	3,170	18 98
				Divisional Total	486,135	89,922	18 49
Presidency.	24-Parganas.	28	Cossipore-Chitpur	1st April 1889 ...	31,423	5,200	16 7
		29	Manicktala ...	1st „ „ ...	28,161	5,795	20·5
		30	Barnagore ...	1st „ 1869 ...	23,028	4,020	17 4
		31	Kamarhati ...	1st August 1899 ...	11,250	1,936	17 2
		32	South Suburban ...	1st April 1869 ...	41,718	7,605	18 2
		33	Garden Reach ..	13th March 1897 ...	27,924	3,310	11 8
		34	Rajpur . .	1st April 1876 ...	10,940	2,015	18·4
		35	Baruipur .	1st „ 1869 ...	4,122	1,047	25·4
		36	Jainagar ...	1st „ „ ...	8,233	1,511	18 3
		37	South Dum-Dum...	1st September 1870 ...	11,037	1,821	16 4
		38	North Dum-Dum ..	1st „ „ . .	5,354	1,211	22·0
		39	South Barrackpore	1st April 1869 ...	19,711	4,361	22 1
		40	Titaghar ..	1st „ 1895 ...	6,000	839	13·9
		41	North Barrackpore	1st „ 1869 ...	15,568	2,202	14·1
		42	Garulia ...	1st May 1896 . .	5,412	790	14·5
		43	Baraset .	1st April 1869 ...	8,229	1,774	20 3
		44	Naihati ...	21st May „ ...	20,040	4,915	24 5
		45	Bhatpara ...	1st July 1899 .	11,764	2,841	24·1
		46	Goberdanga .	1st May 1870 ...	6,704	1,095	16 3
		47	Basirhat ...	1st April 1869 ...	15,109	2,393	15 8
		48	Baduria . .	1st „ „ ...	12,744	2,165	16 9
		49	Taki ...	1st „ „ ...	4,936	927	18·7

APPENDIX A—*continued.*

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
Presidency—*concld*	Nadia ...	50	Krishnagar ...	1st November 1864 ...	25,500	5,907	23 1
		51	Santipur ...	11th January 1865 ...	30,437	7,050	23·1
		52	Ranaghat ...	21st September 1864 ...	8,506	2,584	30·3
		53	Nadia ...	1st April 1869 ..	13,334	2,679	20·0
		54	Kushtea ...	1st „ „ ..	4,900	1,198	24·4
		55	Kumarkhali ...	1st „ „ ...	5,811	1,319	22·6
		56	Meherpur ...	15th „ „ ...	5,820	1,295	22·2
		57	Birnagar ..	1st „ „ ...	3,421	1,030	30·1
		58	Chakdaha ...	1st May 1886 ...	8,618	1,564	18·1
	Murshidabad.	59	Berhampore ..	1st July 1876 ...	23,267	6,209	26·6
		60	Murshidabad ...	1st April 1869 ...	18,544	2,480	13·3
		61	Azimgunge ...	1st „ 1896 ...	17,032	2,717	15 9
		62	Jangipur ..	1st „ 1869 ...	9,863	2,500	25·3
		63	Kandi ...	1st „ „ ...	11,089	1,935	17 4
	Jessore ...	64	Jessore ...	August 1864 ...	8,306	1,610	19 3
		65	Kotechandpur .	1st July 1883 ...	9,502	1,452	15 2
		66	Maheshpur ..	1st April 1869 ...	4,451	943	21·1
	Khulna ...	67	Khulna	1st October 1884 ..	8,667	1,512	17 4
		68	Satkhira ...	1st April 1869 ..	8,550	1,658	19·3
		69	Debhata ...	1st July 1876 ...	5,384	1,072	19 9
				Divisional Total ...	560,409	108,487	19·3
Rajshahi.	Rajshahi	70	Rampur Boalia ...	21st April 1876 ..	21,407	4,540	21 2
	Dinajpur ...	71	Nator ...	1st „ 1869 .	9,185	1,712	18 6
	Jalpaiguri...	72	Dinajpur ..	1st „ „ ...	12,204	2,459	20 1
		73	Jalpaiguri .	1st „ 1885 ...	9,682	1,400	14·4
	Darjeeling	74	Darjeeling ...	1st July 1850 ...	14,145	1,018	7 1
		75	Kurseong ...	1st May 1879 ...	3,522	216	6 1
	Rangpur	76	Rangpur ...	1st April 1869 ...	14,216	2,230	15 6
		77	Bogra ...	1st July 1876 ...	6,605	1,563	23 66
		78	Sherpur ...	1st „ „ ...	3,965	962	24 2
	Bogra	79	Pabna ..	1st „ „ ...	16,486	3,600	21 8
	Pabna ..	80	Serajganj ...	1st April 1869 ...	23,188	3,351	14 4
				Divisional Total ...	134,605	23,051	17·1
Dacca.	Dacca ...	81	Dacca ...	August 1864 ...	82,321	12,454	15 1
		82	Narayanganj	8th September 1876 ..	17,715	2,045	11 5
	Mymensingh.	83	Nasirabad ...	1st April 1869 ...	11,555	1,815	15 7
		84	Muktagacha ...	October 1875 .	4,923	950	19·2
		85	Jamalpur ...	1st April 1869 ...	15,388	2,676	17·3
		86	Sherpur ..	1st „ „ ...	10,744	1,887	17·5
		87	Kishorganj . .	1st „ „ ...	13,988	2,083	14·8
		88	Bazitpur ...	1st „ „ ..	9,399	1,521	16 2
		89	Netrakona ...	1st January. 1887 ...	9,821	1,640	16·7
		90	Tangail ...	1st July „ ...	17,973	2,701	15 5
	Faridpur	91	Faridpur ...	January 1869 ...	11,052	1,863	16·8
		92	Madaripur ...	April 1875 ...	13,772	2,588	18·8
	Backergunge.	93	Barisal ...	1st July 1876 ...	15,482	2,855	18·4
		94	Nalchiti ...	1st April 1875 .	1,675	300	17·9
		95	Jhalakati ...	1st „ „ .	2,365	696	29·4
		96	Pirojpur ...	1st July 1885 ...	12,246	2,185	17·8
		97	Patuakhali ...	1st April 1892 ...	4,885	845	17·2
				Divisional Total ...	255,304	41,104	16·1

APPENDIX A—*continued.*

Name of Division.	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population
1	2	3	4	5	6	7	8
Chittagong.	Tippera ...	98	Comilla ...	30th November 1864	14,680	2,473	16 8
		99	Brahmanbaria ...	1st August 1868 ...	18,006	3,170	17 0
		100	Chandpur ...	1st October 1897 ...	8,178	1,201	14·6
	Noakhali ..	101	Noakhali ..	1st July 1876 ..	5,479	1,766	32 2
	Chittagong	102	Chittagong	5th July 1864 ...	24,069	4,653	19 3
		103	Cox's Bazar ...	1st April 1869 ...	4,347	606	13 9
				Divisional Total ...	74,759	13,869	18·5
Patna.	Patna	104	Patna ...	November 1864 ...	167,529	31,146	18 6
		105	Barh ...	1st May 1870 ...	12,363	2,351	19 0
		106	Bihar ...	1st April 1869 ...	47,723	7,266	15 22
		107	Dinapur Nizamat	1st July 1887 ..	28,696	4,579	15 92
	Gaya ...	108	Gaya ...	May 1865 ...	80,383	12,871	16 0
		109	Tikari ...	1st October 1885 ..	11,741	1,155	9 8
		110	Daudnagar ...	1st „ „ ...	9,851	1,173	11·9
	Shahabad	111	Arrah ...	1st January 1865 .	46,905	5,669	12·0
		112	Jagadispur ..	1st April 1869 ...	12,475	1,600	12 82
		113	Buxar ...	1st „ „ ...	15,506	2,526	16 2
		114	Dumraon ...	1st „ „ ...	18,384	2,968	16 14
		115	Bhabhua ...	1st „ „ ...	5,962	824	13 82
		116	Sasaram	1st „ „ ...	22,713	2,759	12 14
	Saran ...	117	Chapra ...	April 1864 ...	57,352	11,241	19 6
		118	Revelganj ...	17th August 1876 ...	13,473	2,761	20 4
		119	Siwan ...	April 1869 ...	14,835	2,178	14 6
	Champaran	120	Motihari ...	15th April 1869 ...	13,108	1,260	9 6
		121	Bettiah ...	15th „ „ ...	25,513	4,485	17 5
	Muzaffarpur.	122	Muzaffarpur ...	November 1864 .	49,192	6,451	13·1
		123	Hajipur ...	June 1869 ..	21,487	3,742	17 4
		124	Lalganj ...	„ „ ..	12,493	1,920	15 3
		125	Sitamarhi ...	1st October 1882 ...	8,715	1,014	11 6
	Darbhanga	126	Darbhanga ...	1st November 1864 ...	73,561	9,090	12 3
		127	Madhubani	1st April 1869 ..	17,526	2,821	16·
		128	Roserah ..	1st „ „ ...	10,885	1,808	16 6
		129	Samastipur ...	1st January 1897 ...	8,241	1,335	16 19
				Divisional Total ...	806,612	126,993	15 7
Bhagalpur.	Monghyr	130	Monghyr ...	November 1864 ...	57,077	8,924	15 6
		131	Jamalpur ...	1st July 1883 ...	18,089	2,612	14 4
	Bhagalpur	132	Bhagalpur ...	September 1864 ...	69,106	10,233	14 8
		133	Colgong ...	1st April 1869 ...	5,355	1,272	23 7
	Purnea ...	134	Purnea ...	September 1864 ...	14,555	2,442	16 7
		135	Kishanganj ...	1st April 1887 ...	8,128	1,064	13 0
	Malda ...	136	English Bazar ..	1st „ 1869 ...	13,818	2,070	14 9
		137	Old Malda ...	1st „ „ ...	4,178	897	21 4
	Sonthal Parganas.	138	Deoghur ..	26th November 1869	6,163	618	10 02
		139	Sahibganj ...	1st April 1883 ...	11,297	1,354	11 9
				Divisional Total ...	207,766	31,486	15·1

APPENDIX A—*concluded.*

Name of Division	Name of District.	Serial number of Municipality.	Name of Municipality.	Date of establishment.	Population.	Number of rate-payers.	Percentage of rate-payers to population.
1	2	3	4	5	6	7	8
Orissa.	Cuttack ...	140	Cuttack ...	4th July 1876 ...	42,033	6,298	14 9
		141	Jajpur ...	1st April 1869 ...	11,992	2,029	16 9
		142	Kendrapara ...	10th March „ ...	14,076	2,248	15 9
	Balasore ...	143	Balasore ...	1st April 1877 ...	20,775	3,559	17 13
	Puri ...	144	Puri .	1st „ 1881 ...	28,794	5,646	19 6
				Divisional Total ...	117,670	19,780	16·80
Chota Nagpur.	Hazaribagh	145	Hazaribagh ...	1st April 1869 ...	16,672	2,374	14 2
		146	Chatra	1st „ „ ...	10,783	1,035	9 6
	Ranchi	147	Ranchi ...	1st „ „ ...	20,306	3,950	19 4
		148	Lohardaga .	1st July 1888 ...	7,110	983	13 8
	Palamau ...	149	Daltonganj ...	1st „ „ ...	5,195	1,301	25 12
	Manbhum	150	Purulia ...	26th „ 1876 ...	12,128	2,703	22 28
		151	Jhalda ..	1st April 1888 ...	4,540	677	14·91
		152	Raghunathpur ...	1st „ „ ...	3,965	445	11·2
	Singhbhum	153	Chaibassa ...	1st „ 1875 ...	6,850	1,509	22 0
				Divisional Total	87,549	14,977	17 1
				Grand Total ...	2,730,809	469,669	17 2
				Grand Total for 1898-99.	2,730,348	467,240	17·1

APPENDIX B.

Statement showing the result of elections held in the Municipalities in Bengal during the year 1899-1900.

Serial number of Municipality.	Name of Municipality	Number of voters in the ward or Municipality, if not, divided into wards	Number of persons who voted	Percentage of attendance of voters	Number of Commissioners to be elected.	Number of candidates for election in contested cases	Remarks
1	2	3	4	5	6	7	8
		General Election					
1	Burdwan	Ward No I 1,137 " " II 1,088 " " III 1,202 " " IV 400 " " V	548 431	48 1 35 8	3 3 3 3 3	6 4	
2	Khulna	Ward No I 316 " " II 235 " " III 183	197 127 103	62 34 54 04 56 28	4 3 3	12 9(*a*) 4(*b*)	(*a*) Of 11 candidates, 9 stood for election and 2 withdrew their names (*b*) Of 6 candidates, 4 stood for election and 2 withdrew their names.
3	Katwa	Ward No I 156 " " II 447 " " III 56	77 111 22	49 3 24 83 39 28	3 3 2	6 10 4	
4	Dainhat	Ward No I 234 " " II 120 " " III 76	26 33 37	11 11 27 5 48 68	3 3 2	7 4 4	
5	Raniganj						Owing to some irregularities the election fixed for 24th March 1900 failed and a fresh general election was ordered.
		Bye Election					
	Burdwan Raniganj	Ward No I 1,038 " " II 230	96	15 6	1 1	2	
		General Election					
	Suri	West Khotta Bazar 99 East " " 101 Anandapur .. 49 Harinpara 71 Harinpara .. 91 Shohara 75 Chandui 121	69 51 81	69 69 50 49 66 94	2 2 1 1 2 1 2	3 3 3	
		Bye-Election					
		Shohara 75 Chandui 121	..		1 1	..	
		General Election.					
8	Bankura	Ward No I 175 " " II 137 " " III 172 " " IV 215 " " V 133 " " VI 85	70 39 112	40 22 67	2 1 1 2 1 1	6 4	Three withdrew One withdrew
9	Vishnupur	Ward A 229 " B 273 " C 237 " D 183	192 139 43	70 3 58 6 23 5	2 2 2 2	3 3 4	In ward D after receiving 43 votes two candidates withdrew No necessity for recording votes for them
10	Midnapore	Ward No I 277 " " II 370 " " III 351 " " IV 506 " " V 307 " " VI 320	170 205 247 .. 210	61 3 55 4 70 3 65 6	2 2 2 2 2 2	3 3 3 3	The fourth candidate withdrew before election. The fourth and fifth candidates withdrew before the polling was held. The fourth candidate withdrew before the polling was held The fourth candidate withdrew before election.
12	Tamluk	659	388	58 87	8	11	
13	Ghatal	Ward No I 224 " " II 171 " " III 150 " " IV 79	111 69 52	49 5 40 3 34 6 .	2 3 3 2	4 6 5	

APPENDIX B—*continued.*

Serial number of Municipality.	Name of Municipality.	Number of voters in the ward or Municipality, if not divided into wards.	Number of persons who actually voted.	Percentage of attendance of voters	Number of Commissioners to be elected.	Number of candidates for election in contested cases.	Remarks.
1	2	3	4	5	6	7	
14	Chandrakona	Ward No I 49 " " II 39 " " III 62 " " IV 68 " " V 67 " " VI 84	10 8 9 25 4 9	20 4 20 5 14 5 36 7 5 97 10 7	1 1 1 1 2 2		
15	Ramjibanpur	Ward No. I 131 " " II 90 " " III 98 " " IV .. 43	.. 30 51 .	.. 43 33 52 04	2 1 2 1	2 2 .	
16	Khairpal	Ward No I 91 " " II 78 " " III .. 62 " " IV 52	42 28 28 13	46·1 35 8 45 1 25	2 1 2 1	7 4 5 4	
17	Kharar	Ward No I 384 " " II . 150 " " III 141	. 52	34 6	4 3 3	5	
		Bye Election.					
	Chandrakona	Ward No III 50 " " V .. 61	8 7	16 11 47	1 1		
		General Elfction					
18	Hooghly Chinsura.	Ward No I 323 " " II .. 404 " " III 563 " " IV .. 308 " " V 610 " " VI 497	. 275 428 162 444 327	 68 0 76 02 52 5 72 7 65 7	2 2 2 2 2 2	3 5 5 4 5 4	No contest, as one of the three candidates withdrew his name. The last two candidates retired before poll was commenced
19	Serampore	Ward No. I 1,983 " " II 565 " " III 1,662 " " IV 725	1 501 324 651 335	60 5 57 3 39 1 46 2	4 2 3 3	7 3 8 5	
20	Uttarpara	Ward No I 170 " " II 203 " " III 99 " " VI 134	149 81	73 4 60 4	2 2 2 2	3 3	
21	Baidyabati	Ward No. I 333 " " II 369 " " III 276 " " VI 385	118 228 161	35 5 61 8 41 8	2 2 2 2	4 6 4	
22	Bhadreswar	Ward No. I 158 " " II 46 " " III . 204 " " IV 26	94 27 141 .	59 4 58 6 69 1 .	3 2 2 1	6 3 5	
23	Kotrung	Ward No I 165 " " II 200			3 3		
24	Bansbaria	Ward No I 141 " " II 190 " " III 91 " " VI 100	 122	 61	1 1 2 2	 5	
		Bye Election.					
	Serampore	Ward No. II 362 " " IV 664	78 52	20 4 7 8	1 1	3	Two candidates withdrew
		General Election.					
26	Howrah	Ward No. I 611 " " II -- " " III " " IV 802 " " V " " VI " " VII " " VIII 944 " " IX 417 " " X	158 No poll Ditto 298 No poll Ditto 988 No poll 315 308 No poll	18 2 . 37 1 . 33 3 88 2 .	2 1 2 2 2 2 2 2 1	3 3 4 3	
27	Bally	Ward No I 364 " " II 460 " " III ... 500	57 268 177	15 65 58 26 35 4	4 4 4	5 9 6	

APPENDIX B—*continued.*

Serial number of Municipality	Name of Municipality	Number of voters in the ward or Municipality, if not divided into wards.	Number of persons who actually voted	Percentage of attendance voters.	Number of Commissioners to be elected.	Number of candidates for election (in contested cases).	Remarks.
1	2	3	4	5	6	7	8
			BYE ELECTION				
28	Cossipore-Chitpur	Ward No I 515	.		1	.	
		,, ,, IV 658	235	35·7	1	2	Unsuccessful
29	Maniktala	Ward No I 573			1		
		GENERAL ELECTION					
30	Barnagore	Ward No I 591			1		
		,, ,, II ...1,269	590	46 4	3	4	
		,, ,, III 277			1		
		,, ,, IV 453	229	50 5	1	2	
32	South Suburban	Ward No I 285	..		1		
		,, ,, II 161			1	..	
		,, ,, III 538	.		1		
		,, ,, IV 158	...		1		
		,, ,, V 259			1		
		,, ,, VI 206	168	81 5	1	2	
		,, ,, VII 249	...		1		
		,, ,, VIII 60			1		
		,, ,, IX 93			1		
		,, ,, X 175			1		
		,, ,, XI 77			1		
		BYE ELECTION					
		Ward No I 461	95	20 6	1	4	
		GENERAL ELECTION					
34	Rajpur	,, ,, I 665	404	60 7	4	12	
		,, ,, II 256			2		
		,, ,, III 251	97	38 8	3	5	
		,, ,, IV 104			1		
		,, ,, V 241			2		
35	Baruipur	Ward No I 118			1		
		,, ,, II 70			1		
		,, ,, III 74			1		
		,, ,, IV 38			1	.	
		,, ,, V 53			1		
		,, ,, VI 49			1		
37	South Dum-Dum	Ward No I 307		.	2		
		,, ,, II 445			2		
		,, ,, III 118			2		
38	North Dum Dum	Ward No I 145			3		
		,, ,, II 322	253	78 5	3	5	
		BYE ELECTION					
39	South Barrackpore	Ward No XII .. 24			1		
		GENERAL ELECTION					
41	North Barrackpore	Ward No I 23			1		
		,, ,, IV 71	26	33 6	1	2	
		,, ,, V 117			1		
		,, ,, VI 204	12	61 2	1	3	
		,, ,, VII 113			1		
		,, ,, VIII 67	44	65 6	1		
		,, ,, IX 62			1		
		,, ,, X 23			1		
		,, ,, XI 137	22	16 05	1	2	
		,, ,, XII 141			1		
43	Barasat	Ward No I 169	127	75 1	3	8	
		,, ,, II 163	122	74 8	2	9	
		,, ,, III 121	42	34 7	2	3	
		,, ,, IV 114	77	67 5	2	4	
		,, ,, V 112	73	64 2	3	5	
44	Naihati	Ward No I . 464	428	92 2	2	3	
		,, ,, II 680			2		
		,, ,, III 327	274	83 7	2	4	
		BYE ELECTION					
		,, ,, II 327			1		
		GENERAL ELECTION					
		,, ,, IV 241		.	1		Election failed
		,, ,, V 278			2	.	
46	Goberdanga	Ward No. I .. 29	..		1	. .	
		,, ,, II 76		.	1		
		,, ,, III 31	.		1		
		,, ,, IV 73		.	1		
		,, ,, V 19			1		
		,, ,, VI 57	.		1	.	

APPENDIX B—*continued.*

Serial number of Municipality.	Name of Municipality	Number of voters in the ward or Municipality, if not divided into wards	Number of persons who actually voted	Percentage of attendance of voters	Number of Commissioners to be elected	Number of candidates for election (in contested cases)	Remarks
1	2	3	4	5	6	7	8
			General Election—*concld*				
47	Basirhat	Ward No I 153			1		
		,, ,, II 80			1		
		,, ,, III 139			1		
		,, ,, IV 206			1		
		,, ,, V 140			1		
		,, ,, VI 107			1		
		,, ,, VII 102			1		
		,, ,, VIII 69			1		
		,, ,, IX 59			1		
		,, ,, X 31			1		
		Bye Election.					
		Ward No I			1		Election failed.
		General Election					
49	Taki	,, ,, I 135			2		
		,, ,, II 101			2		
		,, ,, III 59			1		
		,, ,, IV 56	27	48 2	1	2	
50	Krishnagar	Ward No I 802	563	70'5	3	11	
		,, ,, II 586	149	25 0	3		
		,, ,, III 348	219	62 9	3		
		,, ,, IV 663	361	54 4	3	6	
		,, ,, V 401	290	72 3	2	5	
		Bye Election					
	Santipur	Ward No V 493			2		
		General Election					
52	Ranaghat	Ward No I 89			2		
		,, ,, II 104	32	31 3	2	3	
		,, ,, III 130	73	56 1	2	4	
		,, ,, IV 153			2		
		,, ,, V 90	52	57 7	2	5	
		,, ,, VI 70	13	18 3	2	4	
53	Nadia	Ward No I 441	226	51 2	5	8	
		,, ,, II 402	229	56 9	3	6	
54	Kushtea	Ward No I 187	62	33 1	2	6	
		,, ,, II 86	30	34 8	2	7	
		,, ,, III 143	48	33 5	2	3	
		,, ,, IV 249			2		
55	Kumarkhali	Ward No I 146			2		
		,, ,, II 214			3		
		,, ,, III 230	84	36'5	2	5	
		,, ,, IV 59	..		1		
		,, ,, V 208	109	52 4	2	5	
56	Meherpur	Ward No I 39			1		
		,, ,, II 37			1		
		,, ,, III 58			1		
		,, ,, IV 20			1		
		,, ,, V 44			1		
		,, ,, VI 34			1		
57	Birnagar	Ward No I 136	60	44 1	3	4	
		,, ,, II 123			2		
		,, ,, III 83	33	39 7	2	3	
		,, ,, IV 30	20	66 6	1	2	
59	Berhampore	Ward No I 552	..		3		
		,, ,, II 26	12	46 1	1	2	
		,, ,, III 755	411	54 3	5	7	
		,, ,, IV 525	190	36 1	4	10	
		,, ,, V 328	179	54 5	3	6	
		,, ,, VI 87			1		
60	Murshidabad	Ward No I 446	231	51 7	6	12	
		,, ,, II 144	84	58 3	2	3	
		,, ,, III 107			2		
61	Azimganj	Ward No I 295	116	39 3	4	7	
		,, ,, II 119			2		
		,, ,, III 186	128	68 8	4	7	
62	Jangipur	Ward No I 111			2		
		,, ,, II 127	14	11 02	2	3	
		,, ,, III 55			3		
		,, ,, IV 21	11	52 02	2	3	
		,, ,, V 83			3		
		,, ,, VI 65	44	67 06	2	3	
		,, ,, VII 59	55	70	2	4	

APPENDIX B—*continued.*

Serial number of Municipality	Name of Municipality	Number of voters in the ward or Municipality if not divided into wards	Number of persons who actually voted.	Percentage of attendance of voters	Number of Commissioners to be elected	Number of candidates for election (in contested cases)	Remarks
1	2	3	4	5	6	7	8
			General Election—*concld*				
63	Khandi	Ward No I 214	39	18 2	2	3	
		,, ,, II 154			2		
		,, ,, III 57			1		
		,, ,, IV 30			1		
		,, ,, V 33			1		
66	Matheshpur	Ward No I 76	49	64 4	2	...	
		,, ,, II 93	34	36 6	1		
		,, ,, III 99	52	52 5	3		
		,, ,, IV 99	50	50 5	2		
	Satkhira	Ward No I 148	47	26 4	3	5	
		,, ,, II 90	51	31 4	1	3	
		,, ,, III 48	6	12 5	1		
		,, ,, IV 35	15	42 8	1	2	
		,, ,, V 93	6	6 4	1		
		,, ,, VI 67	5	7 4	1		
70	Rampur Boalia	Ward No I 366	211	57 6	4	8	
		,, ,, II 257	163	6 4	4	7	
		,, ,, III 183	81	44 2	2	4	
		,, ,, IV 320	164	51 2	2	9	
		,, ,, V 167			1		
		,, ,, VI 74	43	58 1	1	4	
		,, ,, VII 108	34	37 1	1	3	
			Bye Election				
		,, ,, II			1		
71	Nator	Ward No I 53	General Election		1		Uncontested
		,, ,, II 60	No poll was held		1	2	
		,, ,, III 65	33	[illegible]	1	2	
		,, ,, IV 81	52		1		
		,, ,, V 12	No poll was held		1		
		,, ,, VI 122	37	61 9	1	2	
		,, ,, VII 66	64	52 4	1	6	
		,, ,, VIII 66	47	71 2	1	6	
		,, ,, IX 38	29	43 9	1	3	
		,, ,, X 104	16	42 1	1	2	
		,, ,, XI 55	58	55 7	1	3	
		,, ,, XII 288	39	70 9	1	2	
72	Dinajpur	Ward A 364			3		
		B ,, 103	103	28 29	3	4	
		C ,, 100	59	57 84	1	2	
		D ,, 211			2		
		E ,, 289	111	52 60	1	3	
		A ,,			1		
			Bye Election				
75	Kurseong	Kurseong 214	58		8*		* One was considered disqualified under the rules
			General Election				
76	Rangpur	Rangpur ward 782	437	55 8	7	19	
		Mahiganj ,, 423			5		
77	Bogra	Ward No I 190	81	42 63	3	7	
		,, ,, II 906	188	51 68	5	10	
		,, ,, III 151			2		
78	Sherpur	Ward No I 155	90	58 06	3	4	
		,, ,, II 141			3		
		,, ,, III 75			2		
			Bye Election				
		,, ,, II 141	93	65 9	1	4	
			General Election				
79	Pabna	Ward No I 364	189	51 9	5	11	
		,, ,, II 300	93	31	2	5	
		,, ,, III 260			2		
		,, ,, IV 326	65	19 9	4	5	
80	Serajganj	Ward No I 432	288	66 6	5	13	
		,, ,, II 146	62	42 4	2	8	
		,, ,, III 605	177	29 2	3	5	
		,, ,, IV ... 148	80	54 05	2	7	
					3		
81	Dacca ...	Ward No I 808	.. *		2		* There being no contest in Wards Nos I, II, and VI the Presiding Officers did not report the number of voters present
		,, ,, II 345			2		
		,, ,, III 814	447	67 8	2	3	
		,, ,, IV 515	221	42 9	2	3	
		,, ,, V .. 406	270	67 7	1	3	
		,, ,, VI 263			2	2	
		,, ,, VII 516	122	23 6	2		
82	Narayanganj	Ward No I 803	363	45	3	8	
		,, ,, II 1,040	618	60	3	19	
		,, ,, III 334	137	41	2	5	
83	Nasirabad	Ward No I 40	20	50 0	3	3	
		,, ,, II 239	139	58 1	2	9	
		,, ,, III 103			3		
		,, ,, IV 431	157	36 4	2	5	
		,, ,, V 146	95	65 0	6	7	
84	Muktagacha	Voters in the entire Municipality . 408					

APPENDIX B—*continued.*

Serial number of Municipality	Name of Municipality	Number of voters in the ward or Municipality if not divided into wards	Number of persons who actually voted	Percentage of attendance of voters.	Number of Commissioners to be elected	Number of candidates for election (in contested cases)	Remarks.
1	2	3	4.		6	7	8
			BYE-ELECTION.				
85	Jamalpur	Ward No IV . 122	13	10 6	1	.. (a)	(a) There were three candidates and after 13 votes had been recorded, two of the candidates withdrew their candidature the third one was then declared elected without any contest
			GENERAL ELECTIONS				
	Jamalpur .	Ward No I 823	237	28 7	2	6	
		,, ,, II 141	53	37 5	1	3	
		,, ,, III 160	69	43 1	3	6	
		,, ,, IV 149	21	14 1	2	3	
		,, ,, V 52	9	17 3	1	2	
		,, ,, VI . . 223	27	12 1	1	4	
	our	Ward No 1 .. 193			2	..	There being no second candidate for election in this ward, the vacancy was filled up by Government under section 16 of the Municipal Act
		,, ,, II .. 197	34	17 2	2		
		,, ,, III 158			2		There was only one candidate who was declared elected without any contest but as he was elected for both Wards Nos II and III and preferred to represent Ward No II, a bye election was ordered to fill the vacancy so caused and the other vacancy was to be filled up by Government under section 16 of the Municipal Act
87	Kishoregunj	,, ,, IV 172					
		Ward No I 212	113	53 3	2		
		,, ,, III 90			3	6	The election was unsuccessful for want of candidates The two vacancies to be filled up by Government under section 16 of the Municipal Act
		,, ,, III 250			1		
		,, ,, IV 68			3		
88	Bajitpur	,, ,, V 58			2		
		In entire Municipality 332	189	56 9	1		
					6	11	
			BYE-ELECTIONS				
90	Tangail	Ward No III 66		..	1		Unsuccessful for want of candidates. The vacancy was filled up by Government under section 16 of the Municipal Act
		,, ,, III 66		..	1		
			GENERAL ELECTION				
	Ditto	Ward No 1 253	117	45 8	5	9	
		,, ,, II 91			1		
		,, ,, III 66			2		
		,, ,, IV 91			2		
91	Faridpur ..	Ward No I 255	147	57 6	3	9	
		,, ,, II 159	80	50 3	2	5	
		,, ,, III 92	64	69 5	2	4	
		,, ,, IV 114	56	49 1	2	5	
		,, ,, V 90	40	44 4	3	4	
		,, ,, I 318	161	50 6	1	2	
92	Madaripur	Ward No II 159	52	32 7	1	2	
		,, ,, III 191	54	28 2	2	4	
		,, ,, IV 93	33	35 4	1	3	
		,, ,, V 139	70	50 3	1	3	
		,, ,, VI 125			1		
		,, ,, VII 122	70	57 3	1	4	
93	Barisal	1 Kotwali ward 268	147	54 8	2	3	There being only one candidate, no vote was recorded
		2 Halibari 400	228	57 0	2	3	
		3 Church 382	220	57 5	3	5	
		4 School 133	101	75 9	1	2	
		5 Kutebari 118		.	2	5	There was no contest Three of the candidates having withdrawn their names
102	Chittagong	Ward No A 307	142	46 2	2	5	
		,, ,, B 648	339	52 3	3	7	
		,, ,, C .. 1 162	403	34 6	4	10	
		,, ,, D 477	203	42 5	3	5	

APPENDIX B—*continued.*

Serial number of Municipality	Name of Municipality.	Number of voters in the ward or Municipality, if not divided into wards	Number of persons who actually voted	Percentage of attendance of voters	Number of Commissioners to be elected	Number of candidates for election in contested cases	Remarks
1	2	3	4	5	6	7	8
104	Patna	Bankipore Ward 863 Pirbahore ,, 2 514 Alamganj ,, 1,402 Khajekalan ,, 3,589 Chowk Kalan ,, 2,208 Malsalamee ,, 1,333	1,200 964 401 537	47 73 24 39 17 44 40 31	4 3 4 3 3	7 8 8 5	
105	Barh	Ward No I 40 ,, ,, II 312 ,, ,, III 201 ,, ,, IV 168	67	33 33	1 2 2 2	3	
106	Bihar	Ward No I 993 ,, ,, II 440 ,, ,, III 614 ,, ,, IV 555	380 210 279 334	40 72 47 72 45 44 60 18	2 2(a) 2 2	4 3 5 3	(a) The two gentlemen who were declared as elected have been found to have been improperly entered in the list of voters They do not pay tax of any sort, and were not eligible for election as Commissioners A fresh election was held on the 9th July 1909
107	Dinapur Nizamat	Ward No I 158 ,, ,, II 704 ,, ,, III 150 ,, ,, IV 599	6 104 6 65	3 79 14 77 4 10 85	2 4 2 4	3 6 4 5	
108	Gaya	Ward No I voters 236 ,, ,, II ,, 471 ,, ,, III ,, 327 ,, ,, IV ,, 382 ,, ,, V ,, 80 ,, ,, VI ,, 198 ,, ,, VII ,, 213 ,, ,, VIII ,, 214 ,, ,, IX ,, 114 ,, ,, X ,, 196	189 176 42	49 4 82 6 36 8	1 2 2 2 2 2 2 2 1 1	. . 4 3 4 .	
111	Arrah	Ward No I 706 ,, ,, II 897 ,, ,, III 922 ,, ,, IV 569	334 382 267 280	47 3 42 5 28 9 49 2	3 3 3 3	5 9 8 6	Out of the nine candidates four retired one did not contest The contest was therefore among four only Out of eight candidates three did not contest The contest was among five only
112	Jagdispur	Ward No I 116 ,, ,, II 103 ,, ,, III 112 ,, ,, IV 203 ,, ,, V .. 109	28 26 22 43 25	24 1 25 24 19 64 21 18 24 93	1 1 1 2 1	... 3 	
113	Buxar	Ward No I 216 ,, ,, II 78 ,, ,, III 72	30 17 26	13 8 21 7 36 1	3 3 2	5 3	
114	Dumraon	Ward No I 347 ,, ,, II 388	75	19 3	3 3	4 4	There were four candidates for election, but one of them withdrew his candidature and filed an application accordingly There were six candidates for election, but two of them withdrew their candidature and filed application accordingly The same was announced before the committee of assistance and the persons present to vote in the election
115	Bhabhua	Ward No. I 13 ,, ,, II 55 ,, ,, III 52 ,, ,, IV .. 28 ,, ,, V .. 78 ,, ,, VI 59	18 ..	32 72	1 1 1 1 1 1	 ..	
		Bye Election					
		Ward No II 54			1	.	
		General Election.					
116	Sasaram	Ward No I 203 ,, ,, II 242 ,, ,, III 233 ,, ,, IV 186 ,, ,, V 208 ,, ,, VI 184	7 89 38 121	2 8 38 1 31 1 58 1 .	3 3 2 2 2 2	... 3 5 3 .	No competition no vote One candidate was elected in Wards Nos I and II, but he expressed his willingness to remain in Ward No II Therefore a vacancy occurred in Ward No I, which has been filled up by a fresh election.

APPENDIX B—*continued.*

Serial number of Municipality.	Name of Municipality	Number of voters in the ward or Municipality, if not divided in ward	Number of persons who actually voted	Percentage of attendance of voters	Number of Commissioners to be elected	Number of candidates for election in contested cases	Remarks
1	2	3	4	5	6	7	8
117	Chapra	Ward No I 656 " " II 605 " " III 647 " " IV 337	321 303 40	48 9 43 6 6 1	3 3 3 3	6 6 4(*a*) 5(*b*)	(*a*) Fourth candidate withdrew when 40 persons actually voted (*b*) Last two candidates withdrew before the polling began
118	Revelganj	450	224	49 7	8	14	
119	Siwan ..	816	87	10 6	6	9	
120	Motihari .	565	374	66 1	8	13	
122	Muzaffarpur	Ward No I 94 " " II 343 " " III 250 " " IV 923 " " V 136 " " VI 352	94 177	69 1 50 3	2 2 2 2* 2 2	4 3	* The election for Ward No IV was declared as illegal and a fresh election made in which opposing candidates were reconciled, and two of the candidates withdrew and made the subsequent election also uncontested
123	Hajipur	Ward No I 201 " " II 234 " " III 236 " " IV 330	150 180 175 25	74 6 76 9 53 7 5	2 2 2 2	4 4 5 3	
126	Darbhanga	Ward No I 217 " " II 287 " " III 664 " " IV 474 " " V 300 " " VI 326 " " VII 541	26 20 60 98 37	12 5 4 01 12 6 25 1 11 3	2 2 3 2 3 2 2	4 5 3 3 3	
		Bye Election					
		Ward No I 215 " " V 88	16 8	7 4 9	1 1	2	
		General Election					
127	Madhubani	I 215 " " II 147 " " III 63 " " IV 120 " " V 88	30 58 24 43 32	13 9 39 4 38 27 5 36 3	2 2 2 2 2		
132	Bhagalpur	Ward No I 1,671 " " II 1,152 " " III 1,038 " " IV 578 " " V 908 " " VI 2,107	379 989 247 230	22 6 73 1 23 7 39 8	2 3 2 2 2	4 10 9 4	
		Bye Election					
134	Purnea	Ward No IV 133	60	45 1	1	3	
		General Election					
135	Kishenganj	Ward No I 280 " " II 96			5 3		Partly successful Of the five vacancies in Ward No I, there were only four candidates for election, so one was appointed by Government under section 16 of the Municipal Act
136	English Bazar	Ward No I 203 " " II 179 " " III 137 " " IV 100	148 139 9 62	72 9 36 6 6 5 38 7	4 3 3 2	6 4 3	
137	Old Malda	Ward No I 75 " " II 51 " " III 56 " " 1	47 25 27 ..	64 2 49 01 48 21 .	3 3 2	6 4 3	One bye election in Ward 1 failed Place filled up by appointment under section 19 of the Municipal Act.
140	Cuttack	Ward No I 273 " " II 412 " " III 197 " " IV 170 " " V 182 " " VI 258 " " VII 189 " " VIII 278 " " IX 173	384 18 51 114 61 168 33	46 6 10 5 28 02 22 09 32 2 17 6 19 07	1 2 1 1 1 2 1 2 1	4 2 2 3 2 3 2	
143	Balasore	Ward A ... 110 " B ... 162 " C ... 54 " D ... 119 " ... 247 " ... 229	16 11 7 36 69 10	14 5 6 7 12 9 31 9 19 8 4 3	2 2 2 2 2 2	5 5 4	One of the candidates withdrew his name.
144	Puri	Nil	...			...	

APPENDIX B—*concluded.*

Serial number of Municipality	Name of Municipality	Number of voters in the ward or Municipality, if not divided into wards	Number of persons who actually voted	Percentage of attendance of voters	Number of Commissioners to be elected	Number of candidates for election (in contested cases)	Remarks.
1	2	3	4	5	6	7	8
143	Hazaribagh	Ward No I 47 " II 113 " III 72 " IV 151 " V 69	17 votes for Ward No IV	11 2	2 2 2 2	4	The election in Ward No IV only was contested and there were four candidates for it One of the candidates withdrew and one was not voted
144	Chatra	... ..		.	.		Two bye elections were held during the year to elect Commissioners for Ward No II, but the rate payers failed to nominate Commissioners on both occasions
145	Ranchi	Ward No I 360 " II 216 " III 162 " IV 344	179 53 94	49 7 Nil 32 7 27 3	3 2 3 2	6 6 3	
			BYE-ELECTION				
148	Purulia	Ward No II 141 " III 158		..	1 1	..	Uncontested in both the wards

APPENDIX C.

Statement showing the mode of assessment in vogue in each Municipality in Bengal, the rate at which the tax on holdings or on persons is levied, and the result of any revision of assessment made during the year 1899-1900.

Serial number of Municipality	Name of Municipality	Mode of assessment in vogue	The rate at which the assessed tax is levied	Result of any general or partial revision of assessment made during the year		Remarks
				Increase in income	Decrease in income	
1	2	3	4	5	6	7
				Rs A P	Rs A P	
1	Burdwan	Rate on holdings	Rs 7½ per cent			
2	Kulna ..	Tax on persons	According to circumstances and property, annas 8 to Re 1 per cent on annual income of the assessee			
3	Katwa ..	Ditto	On 12 annas per cent on the annual income.	224 0 0	.	Partial revision.
4	Dainhat .	Ditto	Ditto ditto			
5	Raniganj	Rate on holdings	Rs 7½ per cent. ..	1,062 0 0		General ditto
6	Assansol .	Ditto	Ditto .	451 0 0*		Partial ditto
7	Suri .	Government buildings are assessed at a rate of Rs 7½ per centum on the annual value of every such holding according to section 80 of the Bengal Municipal Act	Rs 7½ per cent on the annual value of holdings	..		
		Tax on persons according to their circumstances and property	Rupee 1 per cent per month on income of above Rs 30, and 1½ annas on income below Rs 31			
		Latrine tax according to the annual value of holdings	Annual valuation — Quarterly tax: Rupees 24 — Rs A P 0 9 0; „ 25—30 — 0 12 0; „ 31—47 — 0 15 0; „ 48—72 — 1 2 0; „ 73—100 — 1 5 0; and annas 2 per every Rs 50 and upwards per month			
8	Bankura	Tax on persons	Generally at 1 anna per cent per month			
9	Vishnupur	Ditto	Ditto ditto			
10	Sonamukhi	Ditto	Rs 2 per cent per month			
11	Midnapore	Rate on holdings	Rs 7½ per cent on annual value of holdings	512 15 0		Due to general revision of assessment
12	Tamluk	Tax on persons according to circumstances and property	Annas 12 per cent on the monthly income of the assessees			
13	Ghatal	Ditto	Re 1 4 per cent ditto ditto			
14	Chandrakona	Ditto	Re 1 per cent ditto ditto		30 6 0	Partial revision made during the year
15	Ramjibanpur	Ditto	As 12 per cent ditto ditto		16 6 6	Due to partial revision made during the year.
16	Khirpai	Ditto	Re 1 2 per cent ditto ditto .	.		
17	Kharar	Ditto	Re 1 per cent ditto ditto	101 10 0	.	Due to assessment of new and improved holdings
18	Hooghly and Chinsura	Rate on the annual value of holdings	Rs 6½ per cent on the annual value of holdings	34 9 0		Ditto ditto
19	Serampore	Ditto	Rs 7½ per cent. ditto ...	35 1 3	.	
20	Uttarpara	Ditto	Rs 7½ per cent for house and 3 per cent for latrine on the annual letting value of holdings	121 0 0	..	Due to assessment of new and improved holdings
21	Baidyabati	Tax on persons	According to circumstances and property No rate specified Rs 7 per cent on the annual value letting of public buildings		.	The general revision of assessment was taken in hand, but has not yet been completed
		Latrine tax*	Re ½ per cent on the annual letting values of holdings			
22	Bhadreswar	Tax on holdings in Wards Nos I and III	Rs 6 4 per cent on the annual value of holdings	176 11 9	.	
		Tax on persons according to circumstances and property in Wards Nos II and IV.	There is no fixed rate, but Rs 7 per cent on the annual income of the rate payers	12 13 0		
23	Kotrung ..	Tax on persons	According to circumstances and property of the inhabitants at the rate of Re 1-4 per cent.		40 0 0	
24	Bansberia	Ditto	According to circumstances and property at Re 1 2 per cent. on the estimated income	..	...	
25	Arambagh ..	Ditto	According to circumstances and property at 12 annas per cent		...	
26	Howrah ...	Tax on holdings	Rs. 7½ per cent.	14,085 14 3	..	This increase results from assessment on new and improved holdings, revised scale of latrine fees and extension of water-pipes.
27	Bally	Ditto .	Ditto .	166 14 9	...	Owing to certain new and improved holdings.

* The Magistrate's report states that this represents figures for latrine fees.

APPENDIX C—*continued.*

Serial Number of Municipality	Name of Municipality	Mode of assessment in vogue	The rate at which the assessed tax is levied	Result of any general or partial revision of assessment made during the year		Remarks
				Increase in income	Decrease in income	
1	2	3	4	5	6	7
				Rs A P	Rs A P	
28	Cossipore-Chitpur	Rate on holdings	House rate at 7½ per cent on the annual valuation of holdings Water rate at 3 per cent Latrine fee according to a scale		69 11 9	Partial revision
29	Maniktala .. .	Ditto	House-rate at 7½ per cent on annual valuation of holdings Water rate at 1½ per cent Latrine-fees according to a scale	208 0 0		Assessment of new and improved holdings.
30	Barnagore	Ditto .	House-rate at 6¼ per cent on the annual valuation of holdings Latrine fees according to a scale		5,484 0 6 4,581 11 3	Due to separation of Kamarhati
31	Kamarhati	Ditto	Ditto ditto	5,484 0 6 4,581 11 3	.	Due to formation of Kamarhati
32	South Suburban	Ditto .	House rate at 7½ per cent on the annual valuation of holdings Latrine fees according to a scale	..	..	General revision made during the year Will take effect in 1900-01
33	Garden Reach	Ditto	House-rate at 7½ per cent on annual valuation of holdings	.		Ditto ditto
34	Rajpur .	1 Tax on persons 2 Latrine-fee on holding	No fixed rate generally at 12 annas per cent on income According to a scale fixed under section 221	459 0 0	. ..	Imposition of latrine rate
35	Baruipur	Tax on persons Latrine-fees on holdings	Ditto ditto			
36	Jamagar	1 Tax on persons 2 Latrine fees on holdings	Ditto ditto	692 14 0		General revision
37	South Dum-Dum	1 Tax on persons 2 Latrine fees on holdings	No fixed fees According to a scale	1,029 0 0	464 0 0	
38	North ditto	Tax on persons	No fixed rate			
39	South Barrackpore	Ditto Latrine fees on holdings	No fixed rate generally at 1 per cent Six per cent on the annual value of holdings	1,561 0 0	.	Imposition of latrine rate
40	Titaghar	Rate on holdings .	House rate at 7 per cent on annual value of holdings Latrine fees at 5 pies per head of coolies, also 5 per cent on annual valuation of holdings	202 0 0 187 0 0		Assessment on new and improved holdings
41	North Barrackpore	1 Tax on persons 2 Latrine fees on holdings	No fixed rate .. . At 10 per cent on annual value of holdings	97 0 0 47 0 0		
42	Garulia . .	1 Tax on persons 2 Latrine fees on holdings	1 No fixed rate generally at 2 per cent on income 2 According to a scale	214 7 0	.	
43	Baraset .	1 Tax on persons 2 Latrine fees on holdings	1 No fixed rate, generally at 10 annas per cent on income 2 At 5 per cent on annual letting value	. ..	.	
44	Naihati ...	1 Tax on persons 2 Latrine fees on holdings	1 No fixed rate 2 Generally at 5 per cent on letting value of holdings	.		
45	Bhatpara	1 Tax on persons 2 Latrine fees on holdings	Ditto ditto			
46	Goberdanga ...	Tax on persons	10 annas per cent on income	.	101 1 0	Reduction of assessment on vacant holdings
47	Basirhat .	Ditto	12 ditto ditto			
48	Baduria ...	Ditto	No fixed rate generally at Re 1 per cent on income	131 9 0		Partial revision
49	Taki ..	Ditto	Ditto ditto	5 0 0	.	Assessment of improved holdings
50	Krishnaga	Rate on holdings	6 per cent on the annual value of holdings			
51	Santipur ...	Ditto .	6¼ per cent on the annual value of holdings	1,323 0 0	..	Revision of assessment
52	Ranaghat .	Ditto	6¼ per cent on the annual value of holdings	191 0 0		Due to general revision of assessment.
53	Nadia	Tax on persons	12 annas for first Rs 100, and 8 annas for every additional Rs 100	..		
54	Kushtea	Ditto ..	12 annas for first Rs 100 and 10 annas for every additional Rs 100 per month			

APPENDIX C—*continued.*

Serial number of Municipality.	Name of Municipality	Mode of assessment in vogue	The rate at which the assessed tax is levied	Result of any general or partial revision of assessment made during the year		Remarks.
				Increase in income	Decrease in income	
1	2	3	4	5	6	7
55	Kumarkhali ...	Tax on persons	No fixed rate	Rs A P 63 0 0	Rs A P	Revision of latrine tax
56	Meherpur	Ditto	Ditto	.	15 0 0	Due to partial revision of assessment
57	Birnagar ..	Ditto	Ditto		...	
58	Chakdaha .	Ditto	Ditto ...	61 0 0	.	Due to general revision of assessment.
59	Berhampore	1 Tax on persons	Generally at 1 per cent on income and in case of Government buildings at 7½ per cent on the annual valuation of holdings under section 89	100 5 0		
		2. Latrine rate on holdings	According to a scale fixed by the Commissioners.		182 10 6	
		3 Water-rate	At 7½ per cent per annum on the valuation of holdings situated in streets supplied with filtered water and 6 per cent on holdings not so situated	10,368 6 9		Imposed newly during the year under report.
60	Murshidabad ...	Tax on persons .	Generally at Re 1 per cent on income.	.		
61	Azimganj	Ditto	Ditto ditto ..	732 12 0	..	Due to general revision of assessment
62	Jangipur	Ditto	Ditto ditto .	...	609 13 3	
63	Kandi .	Ditto	Ditto ditto ...	....		
64	Jessore	Rate on holdings ...	1. House tax at 7½ per cent on the annual valuation of holdings 2 Latrine on a scale varying from Rs 2 8 to Rs 18 per annum	House tax 18 0 0 Latrine-fee 11 0 0		Due to assessment of new and improved holdings
65	Kotechandpur .	1 Tax on persons 2 Latrine fee in portion of Wards Nos I and II	1 Generally at 1 per cent on income 2 Latrine rate at Re 3 12 per annum on the annual valuation of holdings	37 3 6		Partial revision due to construction of new latrines by private individuals
66	Maheshpur	Tax on persons ..	2. annas per cent on income		.	
67	Khulna .	Ditto .	No fixed rate generally at 1 per cent on income	344 0 0		Due to increase in the number of pucca holdings
68	Satkhira	Ditto	At 12 annas per cent on income	165 0 0		
69	Debhata	Ditto	At Re 1 per cent on income ...	...	48 0 0	Due to grant of remissions and exemptions.
70	Rampur Boalia .	Tax on persons according to circumstances and property	At 12 annas per cent on the monthly income of rate payers	. .	140 0 0	Due to partial revaluation.
71	Nator ...	Ditto .	At 8 annas per cent on the monthly income of rate payers	. ..	.	
72	Dinajpur	Ditto	Varies from 1 anna on income of Rs 5 to Rs 10 to Rs 7 on income of Rs 700 and upwards.	577 9 6		Due to revision of assessment
73	Jalpaiguri .	Ditto	Varies from 1 anna 6 pies to Rs 7 a month	610 13 7		Due to the assessment of new and improved holdings
74	Darjeeling	Holdings are generally assessed on their probable or actual rentals less 10 per cent for furniture The holdings at and adjoining the bazar and on the outskirts of the town proper owned and occupied by natives are generally assessed at a certain scale of rates fixed for every 100 square feet of ground area occupied	The holdings water, and lighting rates were levied at 7, 2½, and 2½ per cent, respectively, and the latrine fees at Re 1 12 to Rs 17 on houses valued up to Rs 600 and at 3 per cent on houses valued above Rs 600.	9,816 0 0	.	Due to the raising of the rate of taxes and the levy of lighting rate throughout the year
75	Kurseong .	Tax on holdings	At 7½ per cent	988 0 0		Due to the assessment of new and improved holdings and general revision
76	Rangpur .	Tax on persons according to circumstances and property	At 8 annas per cent on the monthly income of the rate-payers	.. ...		
77	Bogra . .	Ditto	At 12 annas per cent on the monthly income of the rate payers	298 0 0		Due to revision
78	Sherpur ..	Ditto .	At half a pice per rupee on the monthly income of the rate payers		24 1 0	Due to general revision
79	Pabna	Ditto	At 12 annas per cent. on the monthly income of the rate payers	3,097 0 0	.	
80	Serajganj	Ditto ...	At 10 annas per cent on the monthly income of the rate-payers.	13 0 0	...	

APPENDIX C—*continued.*

Serial number of Municipality	Name of Municipality	Mode of assessment in vogue	The rate at which the assessed tax is levied	Result of any general or partial revision of assessment made during the year		Remarks
				Increase in income	Decrease in income	
1	2	3	4	5	6	7
				Rs A P	Rs A P	
81	Dacca	Rate on holdings	At 10 per cent on the annual value of holdings	762 0 0		The Commissioners assessed new and improved buildings, which resulted in an increase of Rs 1,218 on account of house tax and Rs 682 7 on account of privy tax There was a decrease of Rs 783 under house tax under sections 106 and 107, and Rs 355 under privy tax The net result was an increase of Rs 762 in the income
82	Narayanganj	Ditto	At 6¼ per cent on the annual value of holdings	43¼ 0 0		The assessment of new and improved holdings resulted in an increase of Rs 43¼ in the demand
83	Nasirabad	1 Tax on persons	According to circumstances and property at 8 annas per cent on the income, but Government buildings are assessed at 7½ per cent for the municipal tax on the annual value of holdings	53¼ 0 0		Due to the assessment of Government buildings, which has been enhanced during the year owing to their improvement
		2 Latrine rate	At 5 per cent per annum on the valuation of holdings	726 0 0		
		3 Water-rate	At 4 or 5 per cent per annum on the valuation of holdings according to distances from the nearest hydrant	823 0 0	..	
84	Muktagacha	1 Tax on persons	According to circumstances and property (maximum Rs 84 and minimum 6 annas only) but Government buildings are assessed at 7½ per cent for municipal tax	75 0 0		General revision
		2 Latrine rate	At 7½ per cent per annum on the annual value of holdings		5 0 0	
85	Jamalpur	1 Tax on persons	According to circumstances and property (maximum Rs 84 and minimum 6 annas only), but Government buildings are assessed at 7½ per cent on annual value of municipal tax	197 0 0		Due to revision of assessment made for the third quarter of 1898-99
		2 Latrine rate	At 6¼ per cent per annum on the annual value of holdings	..	14 0 0	
86	Sherpur	1 Tax on persons	According to circumstances and property (maximum Rs 84 and minimum 6 annas only)		68 0 0	Partial revision of assessment.
		2 Latrine rate	At 5¼ per cent on annual value of holdings			
87	Kishorganj	1 Tax on persons	From 6 pies to Rs 7 per mensem	157 0 0	..	General revision.
		2 Latrine rate	At 5 per cent on the annual value of holdings			
88	Bazitpur	Tax on persons	At the rate of 12 annas per cent of the income (maximum Rs 84 and minimum annas 6 only)	...	...	
89	Netrakona ..	1 Tax on persons	At the rate of 12 annas per cent of the income (maximum Rs 84 and minimum annas 6 only) but Government buildings are assessed at 7½ per cent on their annual value			
		2 Latrine-rate	At 6¼ per cent on the annual value of holdings	342 0 0		The tax is now It came into force from the 1st of January 1900.
90	Tangail ...	1 Tax on persons	At 10 annas per cent on the annual income	3.8 0 0		General revision of assessment
		2 Latrine-rate	At 6 per cent on annual value of holdings	476 0 0		
91	Faridpur ...	1. Tax on persons	At 12 annas per cent per month on the monthly income of the assessee Government buildings are assessed on their annual value at 7½ per cent	399 1 0		The increase is due to revision of tax
		2. Latrine rate	On the annual value of holdings not exceeding— Rs. 10 at 4 annas per quarter „ 20, at 8 annas per quarter „ 25, at 12 annas per quarter. „ 30, at Re per quarter „ 40, at Re 1-10 per quarter „ 50, at Re 1 14 per quarter „ 75 at Rs 2-10 per quarter. „ 100, at Rs 3 8 per quarter „ 200, at Rs 4-4 per quarter „ 300, at Rs 5 per quarter „ 400, at Rs 5-12 per quarter „ 500 at Rs 6-8 per quarter „ 500 at Rs 7 8 per quarter	769 10 0		Ditto Ditto.

APPENDIX C—*continued.*

Serial number of Municipality	Name of Municipality	Mode of assessment in vogue	The rate at which the assessed tax is levied	Result of any general or partial revision of assessment made during the year		Remarks
				Increase in income	Decrease in income	
1	2	3	4	5	6	7
				Rs A P	Rs A P	
92	Madaripur ..	1 Tax on persons	At 10 annas per cent on the annual income of the assessee			
		2 Latrine-rate	At Rs 7 1½ per cent on annual value of the holding	177 0 0	.	Due to the revision of the rate
93	Barisal	1 Tax on persons	Tax on persons is levied at 8 annas per cent on the annual income of the assessees	1,397 0 0	.	
		2 Latrine-tax on holdings	Holdings, the annual value of which does not exceed— Rs 12 at the rate of Re 1-2 per quarter Rs 25 at the rate of Rs 2 8 per quarter Rs 50 at the rate of Rs 4 per quarter Rs 75 at the rate of Rs 6 per quarter Rs 100 at the rate of Rs 18 8 per quarter Rs 150 at the rate of Rs 11 per quarter Rs 200 at the rate of Rs 13-4 per quarter Rs 400 at the rate of Rs 18-8 per quarter Every Rs 100 or a part thereof in excess of Rs 300, at the rate of Rs 4 on the excess	938 0 0	..	
94	Nalchiti . .	Tax on persons	No fixed rate levied according to circumstances and property of the assessees			
95	Jhalokati ..	1 Tax on persons	Ditto ditto .	110 0 0		Partial revision was made during the year
		2 Latrine rate	Levied under section 321 of the annual value of holdings roughly estimated	297 0 0		Increase due to general revision of this rate
96	Pirojpur .	1 Tax on persons	At the rate of 2 annas per cent on the annual income			
		2 Latrine rate	At the rate of Rs 10 per cent on the annual value of holdings			
97	Patuakhali	Tax on persons	Levied according to circumstances and property	574 0 0	..	Owing to an increase of taxes on persons
98	Comilla	1 Tax on persons	6 per cent on the annual income of a person and 7½ per cent on the annual value of Government buildings	374 0 0		No general revision of assessment was made during the year under report
		2 Latrine tax	6 per cent on the annual value of holdings	328 0 0		The increase is owing to the altered circumstances of certain rate payers and the addition of new holding, &c
99	Brahmanbaria	Tax on persons	Annas 12 per cent on the annual income of the assessee		18 8 6	The decrease is due to partial remission
100	Chandpur	1 Tax on holdings in Ward No I			...	Not yet sanctioned by the Government
		2 Tax on persons in Wards Nos II and III	Annas 6 to 8 per cent	114 9 6		The increase is due to partial revision
101	Noakhali	1 Tax on persons	According to the circumstances and property of the rate payers and at 5 per cent on the annual value of Government buildings			Partial revision was made without any effect on the income
		2 Latrine tax	10 per cent on the annual value of holdings			
102	Chittagong	Tax on holdings	7½ per cent on the annual value of holdings			
103	Cox's Bazar	Ditto .	According to circumstances and at 7½ per cent on Government buildings			
104	Patna ..	Rate on holdings	At 7½ per cent on annual value of holdings	444 4 0	...	Increase on account of new and improved holding
105	Barh	Tax on persons	According to their circumstances and property from half an anna to Rs 7-8 a month			
106	Bihar	Ditto .	According to their circumstances and property from 3 pies to Rs 7 a month	.	...	The revised assessment made by a paid assessor takes effect from 1900 1901 An increase of Rs 10,480-0-3 was reported.
107	Dinapore Nizamut	Rate on holdings	At 7½ per cent on annual value of holdings	...	...	General revision of assessment was made during the year, but it took effect from 1st April 1900
108	Gaya	Ditto . .	Ditto ditto			
109	Pikari .. .	Ditto	Ditto ditto	.	276 0 0	The decrease was due to the general revision of assessment made during the year
110	Daudnagar	Tax on persons	According to circumstances and property of persons under section 85 clause (a) of the Municipal Act The average rate at which taxes are levied does not exceed 2 per cent of the total income		378 0 0	The decrease was due to revision by the objection committee.

APPENDIX C—*continued.*

Serial number of Municipality	Name of Municipality	Mode of assessment in vogue	The rate at which the assessed tax is levied	Result of any general or partial revision of assessment made during the year		Remarks.
				Increase in income	Decrease in income	
1	2	3	4	5	6	7
				Rs A P	Rs A P	
111	Arrah	Tax on persons .	According to circumstances and property at 1½ per cent		455 0 0	
		Water-rate ...	On the annual value of holdings at 7½ and 6 per cent	2,293 0 0		
		Latrine rate	On the annual value of holdings at the following rates Up to Rs 25 at 8 annas per annum from Rs 26 to Rs 50 at Re 1 8 per annum from Rs 51 to Rs 100 at Rs 4 per annum, from Rs 101 to Rs 200 at Rs 8 per annum from Rs 201 to Rs 400 at Rs 12 per annum for every hundred or part thereof in excess of Rs 400 at Rs 3 per hundred		238 0 0	
112	Jagadispur	Tax on persons .	According to circumstances and property at Re 1 8 per cent			
113	Buxar	Ditto .	Ditto ditto	871 0 0		
114	Dumraon . ..	Ditto .	According to circumstances and property at Re 1 4 per cent			
115	Bhabhua	Ditto	According to circumstances and property at Re 1 per cent			
116	Sasaram ..	Ditto	According to circumstances and property at Re 1 8 and 1 per cent for residents and non residents, respectively			
117	Chapra . .	Rate on holdings	At 7½ per cent . ..			
118	Revelganj .. .	Ditto	Ditto	.		
119	Siwan . .	Tax on persons according to their circumstances and property.	At 1 per cent on the annual income of the assessee and 7½ per cent on the annual value of Government buildings			
120	Motihari	Rate on holdings	7½ per cent on the annual value of the holdings	21 0 0		Due to enhancement of certain new and improved holdings
121	Bettiah	Tax on persons ..	According to circumstances and property of assessees	...	149 4 0	Due to revision of taxes owing to change in circumstances
122	Muzaffarpur .	Rate on holdings	House tax is levied at 7½ per cent on annual value of holdings and latrine rate at 5 per cent	2,300 0 0		The general revision made during the year will take effect from 1900 1901
123	Hajipur	Ditto	7½ per cent on the annual value of the holding	1,545 15 0	..	The new assessment of tax on houses came into force on 1st April 1899
124	Lalganj ..	Ditto	Ditto ditto	1 140 7 0		General revision made in 1899 1900 took effect from 1st April 1900
125	Sitamarhi .	Tax on persons	According to their circumstances and property		.	
126	Darbhanga	Ditto .	At 1 per cent	.		
127	Madhubani	Ditto	At ½ per cent .	490 0 0	..	The revision of assessment was made at the close of the year in March 1900 for 1900 1901 It resulted in an increase of Rs 490 after hearing all the objections filed by the rate payers in April 1900
128	Roserah	Ditto	According to their circumstances and property there being no fixed rate	200 0 0	..	The general revision of assessment was made during the year resulting in an increase of Rs 200
129	Samastipur	Ditto	At 12 annas 6 pies per cent on income	.		The assessment made for the first time in 1876 was not revised during the year
130	Monghyr .	Tax on holdings	House tax at 7½ per cent and latrine tax at Rs 3-10 4 per cent	1 258 1 0	.	There was a general revision of assessment during the year, resulting in an increase as noted in column 5
131	Jamalpur .	Ditto	House tax at 7 per cent and latrine tax at 3½ per cent			
132	Bhagalpur	Ditto .. .	House-tax at 7½ per cent, latrine tax at 3 per cent, and water rate at 7½ per cent for holdings having house connections, at 5 per cent for holdings without house connections	23,600 0 0		Increase due to general revaluation enforced in the year under report and also to the increase of water rate
133	Colgong ...	Tax on persons	According to circumstances and property	417 13 0		Increase due to the revision of municipal boundaries, as also to revision of assessment
134	Purnea	Tax on holdings	House tax at 7½ per cent and latrine-tax at 3½ per cent			
135	Kishanganj	Tax on persons	According to circumstances and property at 9 annas per cent on the annual income			The general revision made at the end of 1898 99 came into force from April of 1899-1900
136	English Bazar	Ditto	At 12 annas per cent latrine rate, at Rs 6 per cent on the annual value of holdings		227 1 0	There was a revision of assessment during the year 1899 1900, which will take effect from the next year
137	Old Malda .. .	Ditto .	According to circumstances and property at 1½ per cent on the approximate annual income of the assessees		15 7 0	Partial revision was made during the year
138	Deoghur ...	Ditto	According to circumstances and property Latrine tax at 3 per cent on the annual value of holdings containing dwelling-houses.	33 0 0		Due to assessment on new holdings and on Government buildings
139	Sahibganj	Tax on holdings	House tax at 5 per cent and latrine tax at 3 per cent on the annual value of holdings			

APPENDIX C—*concluded.*

Serial number of Municipality	Name of Municipality	Mode of assessment in vogue	The rate at which the assessed tax is levied	Result of any general or partial revision of assessment made during the year		Remarks
				Increase in income	Decrease in income	
1	2	3	4	5	6	7
				Rs	Rs	
140	Cuttack	Tax on persons	Levied according to the circumstances and property of the assessees at the rate of 1 per cent per annum on the income Public buildings are taxed under section 89			
141	Jajpur	Ditto	Ditto ditto	767		As the revision of assessment took effect from 1st April 1899, the former demand was increased from Rs 4,263 to Rs 5,030 hence the increase of Rs 767
142	Kendrapara	Ditto	Ditto ditto Public buildings at 7½ per cent on their annual value	956		
143	Balasore	Ditto	(i) Levied according to circumstances and property of the assessees at the rate of 3 per cent per annum (ii) Latrine tax according to valuation of holdings at 6 pies per rupee (iii) Public buildings under section 89 of the Act			
144	Puri	Tax on holdings	At 7½ per cent on their annual value	113	23	The increase is due to the assessment of new and improved holdings during the year
		Tax on persons	Ditto on gross income	3	5	
145	Hazaribagh	Tax on persons according to their circumstances and property 2 Latrine tax	Twelve annas per cent on known income (1) Holdings, the annual value of which is above Rs 6 but does not exceed Rs 24 at Re 9 per annum per holding (2) Holdings, the annual value of which is above Rs 24 but does not exceed Rs 48 at Rs 3 per annum per holding (3) Holdings the annual value of which is above Rs 48, at 6¼ per cent per annum	942 0 0		Revision was made during the year but it took effect from the 1st quarter of 1900 1901
146	Chatra	Tax on persons according to their circumstances and property	One rupee and four annas per cent per annum on known income			
147	Ranchi	1 Ditto	One rupee per cent on annual income up to Rs 1,200 and 8 annas per cent on remainder of income up to a limit of Rs 8½		220 0 0	
		Latrine-rate	Rupees 5 12 per cent on annual value		166 0 0	
148	Lohardaga	1 Tax on persons, &c	As in Ranchi Municipality		68 0 0	
149	Daltonganj	(*a*) Tax on persons according to circumstances and property	Twelve annas per cent	(*b*)732 0 0		(*a*) Government buildings are assessed at 6 per cent on their annual value (*b*) This is due to an increase in the rate of taxation from one annas per cent to twelve annas and to the general revision of assessment
150	Purulia	Ditto	One rupee per cent per annum on gross income	1,252 0 0		The increase was due to general revision of assessment
151	Jhalda	Ditto	Ditto ditto		82 0 0	Result of a partial revision
152	Raghunathpur	Ditto	Ditto ditto	18 0 0		
153	Chaibassa	Ditto	No fixed rate	327 0 0		
		2 Latrine tax	A maximum of Rs 3 per annum Poorer classes are assessed according to circumstances	110 0 0		

APPENDIX D.

Statement showing the demand, collections, remissions, and outstanding balance of each Municipality in Bengal on account of municipal taxes for the year 1899-1900

Serial number of Municipality	Name of Municipality	Demand			Collections				Remissions				Outstanding balance	Remarks
		Arrear	Current	Total	Arrear	Current	Total	Percentage of total collections (column 8) on total demand (column 5)	Arrear	Current	Total	Percentage of total remissions (column 12) on total demand (column 5)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Burdwan Division	Rs	Rs	Rs	Rs	Rs	Rs		Rs	Rs	Rs		Rs	
1	Burdwan	17,857	90 245	1 08 102	9,758	82 377	9 [illegible]	85 2	2,551	903	3 454	3 1	12 5.3	* The cause of discrepancies from the figures of outstanding balance of last year's Statement D is owing to correction of certain mistakes in the classification &c
2	Kalna	250*	12 339	12,589	298	11,936	12 124	96 3	21	327	348	2 76	117	
3	Katwa	928	6 746	7 674	83"	5,917	6 752	87 9	91	363	4 4	5 9	468	
4	Dainhat	40	2,430	2,479	26	2,359	2,38[illegible]	96 3	2	5"	61	2 4	94	
5	Raniganj	1 372	16 888	18 260	577	13,477	14 054	76 9	93	497	590	3 2	3 616	(a) The actual balance is Rs 1 [illegible] but in 1898-99 it was shown to be Rs 1 555
6	Asansol	(a)1,552	13,199	14 751	1 284	11,831	1 ,11[illegible]	88 9	186	272	458	3 1	(b)1 175	The difference of Rs 3 is a mistake
7	Suri	307	9,436	9,743	264	9,233	9 497	97 4	28	102	130	1 3	116	(b) The actual outstanding balance at credit is Rs 1 191 at hand as per audit certificate, and Rs 16 through oversight excess collected and not included in this account
8	Bankura	673	10 601	11 274	4 5	10,006	10 411	92 34	170	92	918	1 94	645	
9	Vishnupur	122	5, 304	5,426	122	4 799	4 921	90 69		89	8[illegible]	1 61	4 6	
10	Sonamukhi	(h)1 134	4,764	5 888	1,046	4,643	5,689	96 62	78	74	132	2 24	67	(c) This does not include Rs 91 collected on 31st March 1899 but remitted into the treasury in April 1899 and Rs 3 odd annas over remittance made in March 1900
11	Midnapore	8 554	37, 30	40,884	1,249	32 601	33 850	82 79	1 ,	803	1,026	2 5	6,008	
12	Tamluk	7	5,609	5 616	7	5 608	5 615	99 98		1	1	017		
13	Ghatal	1 225	8,483	9 708	852	7 ,80	(c)8,032	83 3	244	225	5 9	5 8	1,047	
14	Chandrakona	97	4,370	4 47,	93	4 319	4,412	98 6	4	33	37	8	21	(d) Satisfactory explanation of the difference between this amount and that shown in column 14 of the previous year's Statement D, not given called for
15	Ranjibanpur	56	2,764	2,820	56	2 682	2 738	97 09		55	5,	1 9	27	
16	Khirpai	257	2,182	2 449	226	2,137	2,363	96 5	31	1	3"	1 3	44	
17	Kharar	376	3 890	4 266	367	3,528	3,895	91 3	4	23	27	63	344	
18	Hooghly-Chinsura	40,130	52,540	92 879	17 044	33 26[illegible]	50 313	54 1	8, 02	2,631	10 69,	11 8	31 573	(e) The increase of Rs 137 is due to clerical error in the outstanding balance of last year
19	Serampore	(d)27 342	50,163	77,705	10 497	37,020	47 517	61 1	9 243	2,000	11 243	14 4	18 945	(f) The increase of Rs 177 is due to the revision of assessment under head offensive and dangerous trade
20	Uttarpara	4,639	13,176	17,815	2,591	9 988	12,579	70 6	62	56	118	0 6	5,118	
21	Baidyabati	2,307	18,567	20 874	1,641	16,859	18,500	88 6	433	2 8	651	3 1	1 723	(g) Out of the total collections of Rs 18 3, Rs 59 collected on 31st March 1900 but remitted to treasury after the close of the year
22	Bhadreswar	(c)13,561	12,848	26,409	6,715	7,127	1[illegible] 172	5 6	4,986	110	5,096	19 3	7,141	
23	Kotrung	(f)782	3 589	4,371	504	2,226	2,730	62 4	28	12	40	9	1 601	
24	Baidbaria	(k) 1,798	3,871	5,669	1 113	2 690	(g)3,803	67 2	154	56	210	3 7	1 646	
25	Jahanabad	26	4,940	4,966	26	4,915	4,941	97 4	1	118	119	2 3	6	(h) This is correct as the Magistrate reports and not the figures of outstanding balance of the previous year's Statement D
26	Howrah	2,35 185	4 80,267	7,15,452	1,03,482	3 31,673	4,35,155	60 82	37 664	6,703	44,367	6 20	2,37,930	(i) Does not tally with the figure of the previous year Explanation called for
27	Bally	13,758	21,986	35,744	6,703	12,254	18 957	53 03	947	637	1,584	4 43	15 203	
	Divisional Total	3,69,533	8,98,733	12,68,266	1,67,721	6,72,817	8,40,618	66 28	65,453	16,628	82,081	6 4	3,45 567	
	Presidency Division													
28	Cossipore Chitpur	22,252	1,18 286	1,40,538	16,198	1,06,304	1,22 502	87 2	4,114	3,299	7,413	5 2	10,533	
29	Manicktola	9,978	55,315	65,293	5,103	49,571	54,674	83 7	4,507	2,342	6 949	10 4	2,770	
30	Barnagore	5,607	40,814	46,421	4 808	38,799	43 607	93 9	799	1,347	2,186	4 7	628	
31	Kamarhati	290	9,579	9,869	167	7,526	7,693	77	69	81	150	1 5	2,026	
32	South Suburban	3,092	24,229	27,321	1,614	20,640	22,334	81 7	1,065	902	1,967	7 1	3 020	
33	Garden Reach	15,491	29,457	44,948	2,792	23,840	26,632	59 2	8,432	1,472	9 904	22 0	8,472	
34	Rajpur	613	9,274	9,887	211	7 581	7,79[illegible]	78 8	1	8	9	09	2 093	
35	Baruipur	724	4,564	5,288		4,533	4 533	85 7		31	31	5	724	
36	Jainagar	951	6,680	7,631	848	5 030	5 878	77 0	23	90	113	1 4	1,611	
37	South Dum Dum	1,218	8,267	9 485	1 083	7,637	8,719	91 9	106	587	753	7 9	13	
38	North ditto	56	3,560	3,616	37	3,333	3,370	93 1	18	193	211	5 8	35	
39	South Barrackpore	4,220	15,773	19,993	2,976	12,532	15,508	77 5	982	1,028	2,010	10 0	2,475	

APPENDIX D—*continued.*

Serial number of Municipality	Name of Municipality	Demand			Collections.				Remissions				Outstanding balance	Remarks.
		Arrear	Current.	Total.	Arrear	Current	Total	Percentage of collection to total collections (column 8) on total demand (column 6)	Arrear	Current	Total	Percentage of total remissions (column 12) on total demand (column 6)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Presidency Division—*concluded*	Rs	Rs	Rs	Rs	Rs	Rs		Rs.	Rs	Rs		Rs.	
40	Titaghar		14,930	14,930		14,826	14 826	99 3		104	104	7	..	
41	North Barrackpore	1,446	9,209	10,655	1,208	8,591	9,799	91 9	196	252	448	4 2	408	
42	Garulia	440	6 617	7,157	428	5 284	5,712	79 8		52	52	7	1,393	
43	Baraset	*1,238	10,263	11,501	986	9,561	10,547	91 7	184	350	534	4 6	420	
44	Naihati	6 469	24,021	30,490	3,861	19,495	23, 356	76 6	1,737	1,133	2,870	9 4	4,264	* The difference of Rs 81 between column 3 of this statement and column 14 of the previous year Appendix D is reported to be due to a mistake in calculating the demand in the previous return
45	Bhatpara	870	10,929	11,799	244	6,372	6,616	56 0	...	21	21	1	5,162	
46	Goberdanga	80	2,949	3,029	4	2,692	2,696	89 0	76	202	278	9 1	55	
47	Basirhat ..	37	5,572	5,609	35	5,463	5,498	98 0	1	81	82	1 4	29	
48	Baduria	2,257	4,924	7,181	1,441	3,925	5,366	74 7	513	353	866	12 0	950	
49	Taki	44	2,115	2,159	17	1,894	1,911	88 5		171	171	7 9	77	
50	Krishnagar	2,065	29,644	31,709	1,218	27,138	28,356	89 4	572	1,269	1,841	5 8	1,512	
51	Santipur	658	18,154	18,812	454	17 745	(a)18,199	96 2	147	276	423	2 2	190	
52	Ranaghat ...	512	9,634	10, 46	412	9,149	(a)9,561	94 2	68	168	236	2 3	349	(a) The difference of Rs 76 and Rs 64 between the figures shewn here and those shewn in Form II represents the amount collected in March 1899 but credited in April 1899
53	Nadia	694	5,386	6 080	656	4,935	5,591	91 9	38	377	415	6 8	74	
54	Kushtea	175	7,342	7,517	88	6 968	7,056	93 8	70	175	245	3 2	216	
55	Kumarkhali	111	5,460	5 571	104	5 310	5,414	97 1	6	97	103	1 8	54	
56	Meherpur	17	2,483	2,500	15	2 450	2,465	98 5	3	20	23	9	12	
57	Birnagar	48	2 686	2 734	46	2,6 0	2 666	97 5	2	21	23	9	45	
58	Chakdaha	21	3 198	5,2 9	13	3,138	3,151	98 6	8	44	52	1 6	16	
59	Berhampore	2,281	45,222	47,503	1,015	39 974	40, 89	85 02	1,266	3,427	4,693	9 8	2,421	
60	Murshidabad	1,461	10,809	12,290	1,447	10,139	11,586	94 2	52	294	346	2 8	358	
61	Azimganj	1,087	11,964	13,061	921	10,876	11,797	90 3	143	283	426	3 2	828	
62	Jangipur	1,480	10,870	12,356	987	8,902	9,889	80 03	706	722	1,428	11 5	1,039	
63	Kandi	2 3	7,123	7,986	200	6,968	7 218	97 7	3	111	114	1 5	54	
64	Jessore	711	17 369	18 080	612	16,534	17 146	94 8	99	287	386	2 1	548	
65	Kotchandpur	129	5 591	5 720	129	5,352	5 481	95 8		186	186	3 2	53	
66	Maheshpur .	14	2,157	2,171	12	2,133	2 145	98 8	2	10	12	55	14	
67	Khulna	48	10 736	10,784	31	10,648	10 679	99 0	3	56	59	5	46	
68	Satkhira	1,293	3,332	4,625	546	2,563	3,109	67 2	247	72	319	6 8	1,179	
69	Debhata	80	1,801	1,941	69	1,685	1,754	90 3	8	74	82	4 2	105	
	Divisional Total	20,571	6,28,424	7,18,905	53,108	5,60 125	6,13,303	85 3	26 325	22 108	48 433	6 7	57,259	
	Rajshahi Division													
70	Rampur Boalia	9,000	26,683	35,683	3,855	21,570	25 455	71 3	2,941	315	3,256	9 1	6,972	
71	Nator	588	11 189	11,777	532	10,164	10,696	90 8	54	252	305	2 6	776	
72	Dinajpur .	655	25,007	26,362	541	23,134	23,675	89 84	55	483	538	2 04	2,139	
73	Jalpaiguri	95	16,712	16,747	35	16, 67	16 902	97 9		330	330	1 9	15	
74	Darjeeling	(a)9,075	1,10 369	1,20,044	7,037	94,447	1,01,484	84 5	539	4,313	4,852	4 04	13,708	(a) Rupees 20 were added on account of adjustment made owing to the correction in the demand
75	Kurseong	127	9,460	9,587	64	9,038	9,102	94 9	63	422	485	5 0		
76	Rangpur	2,665	19,153	21,818	1,728	16,508	18,236	83 6	813	575	1,388	6 3	2,194	
77	Bogra	1,422	10,006	11,428	1,270	8,675	9, 45	87 02	149	417	566	4 95	917	
78	Sherpur	49	5 490	5 539	41	5,395	5,436	98 1	8	21	29	52	74	
79	Pabna .	912	18,289	19,201	893	17,204	18,007	93 7	07	563	660	3 4	534	
80	Serajganj .	1,221	14,076	15,297	553	12,405	(b)13,358	87 3	173	606	779	5 09	1,160	(b) Excluding Rs 5 realised as penalty.
	Divisional Total	20,349	2,07,124	2,23,473	16,889	2,34,907	2,51,796	85 8	4,891	8,297	13,188	4 5	28,169	
	Dacca Division.													
81	Dacca	9,084	1,35,981	1,45,065	5,720	1,25 915	1 31,635	90 3	2,450	4,064	6,514	4 4	7,516	
82	Narayenganj ..	34	50,327	50,361	33	50,051	50,084	99 4	1	136	137	2	140	
83	Nasirabad	1,389	29 212	30,601	1,197	27,580	28,777	94 03	112	218	330	1 07	1,494	
84	Muktagachha	55	6,788	6,843	49	6 615	6 664	97 3	6	117	123	1 7	56	
85	Jamalpur	147	8,725	8,872	105	8,435	8 540	96 2	43	285	328	3 6	4	
86	Sherpur	96	7,524	7,619	81	7,292	7 373	96 7	16	164	180	2 3	66	
87	Kishorganj	86	6 046	6 132	74	5,788	5,862	95 5	12	211	223	3 6	47	
88	Basirpur	7	2,979	2,986	1	2,361	2,362	98 9	6	18	24	1		
89	Netrakona	1,322	4 543	5,865	1,178	4,276	5,453	92 9	119	113	232	3 9	181	
90	Tangail .	567	6,625	7 192	452	6 092	6 544	90 9	87	100	187	2 6	461	
91	Faridpur	848	12,292	13 138	449	11,478	11 9 7	90 7	343	244	587	4 4	624	
92	Madaripur	1,246	8,913	10,159	878	8 329	9,207	90 6	180	205	385	3 7	567	
93	Barisal	260	26 315	26,581	215	24,835	25,050	94 2	48	932	980	3 6	551	
94	Nalchiti	297	1,887	2,184	263	1,216	1,479	67 7	30	72	102	4 6	603	
95	Jhalkati .		5,879	5,879	..	5,861	5,861	99 6		18	18	3		
96	Pirojpur	35	5,197	6,033	35	5 915	5 950	98 6		44	44	07	38	
97	Patuakhali	98	3,262	3 360	65	3 143	3,208	95 4	33	118	151	4'5	1	
	Divisional Total	15,575	3,22,694	3,38,269	10,703	3,04,582	3,15 975	93 2	3,486	7,059	10,545	3 1	12,349	
	Chittagong Division													
98	Comilla	2,184	16,001	18,185	1,425	14,093	(a)15,518	85 3	147	218	365	2'0	2,302	(a) Together with Rs. 72 collected within the 31st March 1899, but credited into the treasury in the April following, *plus* Rs 20, penalties, *plus* Rs 1,390, tax on animals and vehicles, *plus* Rs 123, tax on professions and trades, *plus* Rs 1,67b, tolls on ferries, agrees with the amount shown in columns 5—14, of Form II
9	Brahmanbaria	356	5,861	6,217	321	5,3b3	(b) 5,674	91 2	35	146	181		362	(b) Together with Rs. 24, tax on animals and vehicles, Rs 103, tax on professions and trades; and Rs 2, miscellaneous receipts and penalties, tallies with the amount shown in columns 5—14 of Form II

APPENDIX D—*continued.*

Serial number of Municipality	Name of Municipality	Demand			Collections.				Remissions.				Outstanding balance	Remarks
		Arrear.	Current.	Total.	Arrear.	Current	Total.	Percentage of total collections (column 8) on total demand (column 6)	Arrear	Current	Total	Percentage of total remissions (column 12) on total demand (column 5)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Chittagong Division—*concld*	Rs	Rs	Rs	Rs.	Rs	Rs		Rs	Rs	Rs		Rs	
100	Chandpur ..	(*c*) 1,348	3,377	4,725	1,019	2,762	(*d*) 3,781	80 7	266	19	285	6 0	659	(*c*) The total demand of the previous year was wrongly shown by the Chairman to be Rs 4 367 instead of Rs 3 942, hence the difference
101	Noakhali	95	9,199	9,294	72	9,013	(*e*) 9,085	97 7	22	91	113	1 2	96	(*d*) Together with Rs 3,415, tolls on roads and ferries, and Rs 12, miscellaneous receipts and penalties, agrees with the amount shown in columns 5—14 of Form II
102	Chittagong	780	23,163	23,943	454	15,880	(*f*) 16,334	68 2	165	713	878	3 6	6,731	(*e*) Together with Rs 596, tax on animals and vehicles, Rs 280 tax on professions and trades, and Rs 4, miscellaneous receipts and penalties, agrees with the amounts shown in columns 5—14 of Form II
103	Cox's Bazar	51	2,005	2,056	45	1,861	(*g*) 1,906	92 7	4	36	40	1 9	110	(*f*) Together with Rs 1,323, tax on animals and vehicles Rs. 905, tax on professions and trades Rs 4,915 tolls on roads and ferries, Rs 10,406, conservancy, including scavenging and latrine rates, and Rs 249, miscellaneous receipts penalties agrees with the amount shown in columns 5—14 of Form II
	Divisional Total	4,814	59,606	64,420	3,336	48,962	52,298	81 1	537	1,223	1,862	2 8	10 260	(*g*) Together with Rs 1 260, tolls on roads and ferries, agrees with the amount shown in columns 5—14 of Form II
	Patna Division													
104	Patna .	(*a*) 12,220	1,32,636	1,44,856	5,861	1,27,073	1,32,934	91 76	504	2,191	2,695	1 86	9,227	(*a*) Amount shown in last year's statement Rs. 15,269 Deduct amount irrecoverable 3,049 Net arrear 12,220
105	Barh ..	95	6,189	6 284	79	5,544	5,623	89 48	8	101	109	1 73	552	
106	Bihar	213	18,075	18 288	171	17 340	(*b*) 17,511	95 75	42	173	215	1 16	502	
107	Dinapore Nizamat.	05	12,423	13,228	541	11,527	12,071	91 25	25	44	69	52	1 088	(*b*) This amount includes cart registration fee and fee on dangerous trades — Rs Penalties— Patna . ... 336 Barh 100 Bihar 183 Dinapore 34 Total 653
	Total	13,933	169,323	182,656	6,655	161,454	168,139	92 05	579	2,509	3,088	1 69	11,429	
108	Gaya	6	55 131	55,137	3	55,024	55,027	99 8	3	107	110	1		Penalty 660
109	Tikari		5,746	5,746		5,739	5 739	99 8		6	6	1	1	Do 139
110	Daudnagar	553	4,672	5,225	222	4,070	4,292	82 1	1	82	83	1 5	850	Do 35
111	Arrah .	1,098	36,432	37,530	334	34,304	(*c*) 34,638	92 2	345	723	1,068	2 8	1,824	(*c*) As shown in this statement 34 63 Add the amount realised on 31st March 1899 but remitted into treasury in April 1899 798 Add penalty 41 35,467 Deduct the amount realised on 31st March 1900, but remitted into treasury in April 1900 893 Total as shown in Form II 34,634
112	Jagadispur ...	3	3,834	3,837	3	3,782	(*d*) 3,785	98 64	...	52	52	1 35	..	(*d*) As shown in this statement 3,785 Add tax on vehicles 830 Add penalties 16 Amount shown in Form II 4,631

APPENDIX D—*continued.*

Serial number of Municipality	Name of Municipality	Demand			Collections				Remissions				Outstanding balance	Remarks.
		Arrear	Current	Total	Arrear.	Current	Total	Percentage of collection to total collections (column 8) on total demand (column 5)	Arrear	Current	Total	Percentage of total remissions (column 12) on total demand (column 5)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Patna Division—*contd*	Rs	Rs	Rs	Rs	Rs.	Rs.		Rs.	Rs	Rs.		Rs	
113	Buxar	473	7,983	8,456	466	7,734	(*e*)8,200	96 9	7	70	77	9	179	(*e*) Amount shown in this statement Rs. 8,200 Add penalties .. 53 8,253 Deduct amount realised in March 1900, but remitted into treasury in April 1900 73 Total shown in Form II 8,180
114	Dumraon	2	7,317	7,319	1	7,279	(*f*)7,280	99 46		34	34	·46	5	(*f*) As shown in this statement 7,280 Add collection of March 1899, taken into treasury in April 1899 . 445 7,725 Deduct collection of March 1900 taken into Treasury in April 1900 46 7,679 Add warrant fee . 4 Total shown in Form II 7,683
115	Bhabua	191	2,438	2,629	2	2,328	(*g*)2,330	88 62		26	26	98	273	(*g*) As shown in this statement 2,330 Add penalty 20 Total shown in Form II 2,350
116	Sasaram .	80	7,782	7,862	803	6,799	(*h*)7,602	88 49	131	376	507	5 9	481	(*h*) Amount shown in this statement 7,602 Add penalty 140 Add amount realized in excess 3 Total shown in Form II 7,745
117	Chapra	7,453	31,650	39,103	6,352	22,344	(*i*)28,606	73 4	220	225	445	1 1	9,962	(*i*) If Rs 155 (penalties) be added, the total will tally with group 5 of Form II
118	Revelganj	443	8,152	8,595	60	7,527	(*j*) 7,587	88 2	356	309	725	8·4	283	(*j*) If Rs 12 (penalty) be added, the total will tally with group 5 of Form II.
119	Siwan ..	2	8,165	8,167	2	8,030	(*k*) 8,032	98 3		95	95	1 1	40	(*k*) If Rs 15 (penalty) be added, the total will tally with group 5 of Form II
120	Motihari ..	295	8,151	8,446	284	7,804	(*l*)8,088	95 7	11	158	168	1 9	192	(*l*) As shown in this statement Rs 8,088 Deduct amount collected but not credited during the year 1899-1900 65 Total ... 8,023 Add amount collected in 1898-99, but credited in 1899-1900 ... . 78 Tax on profession and trades ... 337 Penalties 34 Total as shown in Form II . 8,472

APPENDIX D—*continued.*

Serial number of Municipality.	Name of Municipality.	Demands			Collections				Remissions.				Outstanding balance.	Remarks
		Arrear.	Current.	Total.	Arrear.	Current	Total	Percentage of collections to total collections (column 8) on total demand (column 5)	Arrear.	Current	Total	Percentage of total remissions (column 12) on total demand (column 5)		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Patna Division—*concld.*	Rs.	Rs.	Rs.	Rs.	Rs.	Rs		Rs.	Rs.	Rs		Rs.	
121	Bettiah ...	(*m*)105	13,586	13,691	92	13,108	(*n*)13,201	96 4	13	100	113	8	378	(*m*) The outstanding balance shown in column 14 of the statement for 1898 99 is reported to have been wrong Rs (*n*) As shown in this statement 13,200 Deduct amount collected, but not credited during the year 77 Total 13,123 Add amount collected in 1898-99 but credited in 1899 1900 50 Penalties 83 Total 13,256
122	Muzaffarpur ...	3,188	64,068	67,251	2,916	52,007	54,923	81 6	131	2,224	2,355	3 5	9,973	
123	Hajipur ...	8	8,805	8,813	8	8,696	8,704	98"7		109	109	1 2		
124	Lalganj ...		4,481	4,481		4,451	4,451	99 3	.	24	24	53	6	
125	Sitamarhi ...	3	6,335	6,338	3	6,303	6,306	99 4	.	32	32	5		As shown in Form II difference is due to omission of fraction 13,257 (*p*) Penalties— Muzaffarpur 191 Hajipur .. 103 Lalganj . 83 Sitamhari . 83 Total 463
126	Darbhanga .	(*q*)13,507	39,216	51,723	6,179	35,040	(*r*)41,225	79 7	6,171	3,131	19,302	17·9	1,196	(*q*) According to the return for 1898-99, this figure should be Rs 11,898 but the demand of latrine tax was not shown then, now this has been done Hence the increase (*r*) Adding Rs 1,440 on account of penalties to column 8, the total comes to Rs 42,665, while the total of column 16 of Form II is Rs 43,027, the difference is owing to the fact that this statement is prepared from the collection registers, but Form II is prepared from the cash abstracts, and the amount collected on the last day of the year is shown in the collection registers in that year, but taken in the accountant's cash book in the next when the remittance to the treasury is made
177	Madhubani	..	6 971	6,971	..	6 886	(*s*)6,886	98 7	...	85	85	1 2		Rs (*s*) Penalty 45 (*t*) As shown in this statement 8,384 Add amount collected in 1898-99, but credited in 1899 1900 18 Penalties 18 Total as shown in Form II .. 8,415
128	Roserah .	..	3,420	3,420	...	3,384	(*t*))3,384	98·9	...	36	36	1 05	...	
129	Samastipur .	62	6,431	6,493	29	6,132	(*u*)6,161	94 8	33	223	255	9	77	(*u*) Penalty 78
	Divisional Total	40,533	5,10,084	5,50,617	24,414	4,70,261	4,94,675	89 8	8,009	10,793	18,793	3 4	37,149	
	Bhagalpur Division													
130	Monghyr .	2,294	51,981	54,275	1,558	49,588	51,146	94"23	695	274	969	1"78	2,160	The figures in column 8 excludes penalties
131	Jamalpur .	1,074	17,763	18,837	907	16,675	17,582	93 35	6	23	29	14	1,226	
132	Bhagalpur ..	19,706	99,265	1,18,971	7,391	75,770	83,161	69 9	6,229	3,511	9,740	8 1	26,070	(*a*) As shown in this statement Rs 2,121
133	Colgong ...	772	4,896	5,668	542	4,016	4,558	81 33		114	114	2 02	996	
134	Purnea .	236	19,875	20,111	217	19,272	19,489	96 90	19	455	474	2 35	148	Deduct amount collected during the year, but credited after close of the year ..
135	Kishanganj .	515	4,443	4,958	436	3,823	4,259	85 9	83	174	257	5 1	442	
136	English Bazar	1,309	11,798	13,107	1,188	11,167	12,325	94 03	145	374	519	3 95	263	
137	Old Malda	220	2,358	2,578	188	1,933	(*a*) 2,121	82 27	22	39	61	2 3o	396	
138	Deoghar .	..	6,246	6,246	...	6,246	6 246	100	.	...				
139	Sahibganj ..	540	11,033	11,573	488	10,375	10,863	93'8	52	17	69	·59	641	2 115 Add amount collected in 1898-99, but credited in 1899 1900 25 Penalties ... 3 2,143
	Divisional Total	26,666	2,29,598	2,56,264	12,885	1,98,865	2,11,750	82 6?	7,251	4,981	12,232	4 77	32,282	Shown in Form No II

APPENDIX D—*concluded.*

Serial number of Municipality	Name of Municipality.	Demand.			Collections.				Remissions.				Outstanding balance.	Remarks.
		Arrear.	Current.	Total.	Arrear.	Current.	Total.	Percentage of collections to total collections (column 8) on total demand (column 5)	Arrear.	Current	Total.	Percentage of total remissions (column 12) on total demand (column 5).		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
	Orissa Division	Rs.	Rs.	Rs.	Rs	Rs.	Rs		Rs.	Rs	Rs.		Rs	
140	Cuttack	1,356	45,793	47,149	558	39,139	39,697	84·19	273	3,908	4,181	8·8	3,271	
141	Jajpur	237	5,193	5,430	237	4,807	5,044	95 5		21	21	·3	365	
142	Kendrapara	18	12,510	12,528	18	12,401	12,419	99 1		106	106	·53	3	
143	Balasore	696	12,396	13,092	689	11,838	12,007	91 71	22	722	744	5·68	341	
144	Puri	9,329	22,145	31,474	6,471	16,774	25,245	73 8	2,095	1,120	3,215	10·2	5,014	
	Divisional Total	11,636	98,037	1,09,673	7,983	84,459	92,412	84·2	2,390	5,877	8,267	7 53	8,994	
	Chota Nagpur Division													
145	Hazaribagh	996	9,457	10,453	575	6,391	6,966	66 6	297	145	442	4·2	3,045	Penalty, Rs. 136
	Chatra	*973	5,071	6,044	592	4,123	4,715	78 0	14	1,029	1,043	17 3	286	Ditto, 47
146	Ranchi	†9,132	19,107	28,239	3,315	16,448	19,763	69·98	1,099	181	1,280	4 5	7,196	For penalty, *vide* explanation ‡
147														Ditto ditto.
148	Lohardaga	832	2,876	3,708	619	2,284	2,903	78 29	275	226	501	13·5	304	Penalty, Rs 68.
149	Daltonganj	157	5,186	5,343	152	5,131	5,283	98 87	5	43	48	·89	12	
150	Purulia	7,052	17,311	24,363	5,332	13,677	18,999	78 3	845	1,042	1,887	7·77	3,377	For penalty, *vide* explanation ‡
151	Jhalda	235	2,355	2,590	188	2,208	2,396	92 5	41	34	75	2·9	119	
152	Raghunathpur	850	1,987	2,837	314	1,596	1,910	81 3	16	8	24	1 02	403	
153	Chaibassa ...	†396	7,063	7,459	316	6,684	7,000	93 8	107	137	244	3·27	215	Penalty, Rs. 67
	Divisional Total	20,123	70,313	90,436	11,393	58,542	69,985	77 3	2,699	2,845	5,544	6·1	14,957	
	Grand Total ...	6,05,800	30,84,613	36,90,413	3,08,552	26,33,610	29,42,162	79 7	1,21,134	79,811	2,00,945	5 4	5,47,306	
	Grand Total for 1898-99	6,52,216	29,29,708	35,81,924	3,45,271	24,52,861	27,98,132	78 1	1,04,357	71,903	1,76,760	4 9	5,07,032	

* The balance of the last year, as per progress statement, was Rs. 973, but through mistake it was shown at Rs 1,014

† Represent revised figures.

	Purulia.	Lohardaga.	Jhalda.	Raghunathpur.
	Rs	Rs.	Rs.	Rs
‡ Collected during the year, as shown in this statement	18,999	2,903	2,396	1,910
Deduct amount collected, but not credited into the Treasury during 1899-1900	789	397	...	. . .
Add amount collected at the end of 1898-99, but credited into the Treasury during 1899-1900	161	93	..	178
Add excess credit, *minus* short credit	...	18	.	.
Add penalties shown in column 13	575	49	7	14
Total ...	18,946	2,666	2,467	2,102

APPENDIX E.

Abstract statement of the income of the Municipalities in Bengal during 1898-99 and 1899-1900.

Heads of receipts.	Burdwan Division		Presidency Division		Rajshahi Division		Dacca Division		Chittagong Division		Patna Division.		Bhagalpur Division		Orissa Division.		Chota Nagpur Division.		Total.	
	1898-99.	1899-1900	1898-99	1899-1900	1898-99	1899-1900	1898-99	1899-1900	1898-99	1899-1900	1898-99	1899-1900	1898-99	1899-1900	1898-99.	1899-1900	1898-99.	1899-1900	1898-99.	1899-1900.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	Rs	Rs	Rs.	Rs	Rs.	Rs	Rs.	Rs	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
Municipal rates and taxes—																				
(a) Tax on houses and lands	2,91,983	3,08,247	2,28,694	2,27,987	56,275	65,143	1,16,178	1,13 367	20,958	19,737	2,30,300	2,27 332	89,155	84,761	12,753	15,110	4,934	5,980	10,51,230	10,67,606
(b) „ on animals and vehicles	46 802	51,917	47,394	50,595	21 390	20 782	8 406	9,111	5,015	5,635	46,176	54 893	19,944	19,898	8,281	8,475	4,421	4,901	2,09,129	2,25,697
(c) „ on professions and trades	12,003	10,632	13 636	11,946	1 709	2 055	5 464	5 853	1,212	1 508	9,326	13 028	3,161	3,391	1,615	1,383	730	925	48,855	50,431
(d) Tolls on roads and at ferries	16,025	14,934	15,833	11 833	7,811	5 739	14,562	16,076	11,621	11,368	41,737	32 326	34,885	29,662	10,992	9,397	.		1,49,086	1,31,275
(e) Water rate	1,23,935	1,32,649	26,831	39,363	20,765	17 118	6,966	7,601			9,030	9,961	13,278	13,988			..		2,00,614	2,26,910
(f) Lighting rate	45 112	44,789			9,241	15,493													54,353	60,288
(g) Conservancy (including scavenging and latrine rates)	1,79,679	2,07,211	1,29,188	1,59,731	57,666	61,666	89 171	93,691	19,731	20,799	32,209	40,434	38,969	37,753	16,753	20,629	11,917	19,556	5,72,283	6,41,510
(h) Tax on persons according to circumstances and property	65,193	69,593	1,36,509	1,32,779	61,675	63,193	65,024	69,474	20,130	22,041	1,19,741	1,19,006	16,227	17,476	33,931	35,298	32,701	37,835	5,51,196	5,66,699
(i) Miscellaneous (penalties, &c)	2,916	3 387	9,853	7,298	1 079	879	1 013	1,105	315	289	5,954	4,104	1,053	810	838	1,213	808	1,886	23,819	20,962
Realizations under special Acts	17,276	16,315	31 228	31,189	7,656	8,102	8,613	8 474	3,403	3,164	13,470	12 669	10,095	9,066	3,870	4,000	3,772	3,587	99,383	96,565
Revenue derived from municipal property and powers apart from taxation	79,173	80,242	42,720	47,079	61,538	60,573	40,837	34,622	9,663	10,769	43,494	53,984	20,190	22,208	8,908	9,206	22,983	17,265	3,34,576	3,35,958
Grants and contributions (for general and special purposes)	19,064	46,421	20,635	41,142	20,223	48,447	12,014	18,724	8,737	8,434	38,928	51,465	15,592	23,554	7,703	6,304	4,559	9,419	1,47,454	2,53,909
Miscellaneous	10,784	17,465	19,658	22,601	13,577	13,815	10,047	8,501	2,225	1,937	9,559	16,341	7,352	10,894	1,399	2,240	1,565	2,787	76,166	96,581
Extraordinary and debt—																				
(a) Sale-proceeds of Government securities and withdrawals from Savings Bank	15,450		57	10	284	172	..				7,017	14,000	160	989	...	2		351	22,968	15,524
(b) Loans		50,000	34,150	2,500	20,000	83,000		..	2 000		45,000		.	13,600	.			..	1,01,150	1,49,100
(c) Realizations of sinking fund for repayment of loans.					..				2,310*	2,310					.			121	2,310	2,431
(d) Advances	31 342	35,177	10,392	19 099	18,882	30,888	17,431	16 246	5 129	9,532	39,288	39,427	16,606	18,044	4,392	9,274	* 5 788	8,216	1,49,249	1,80,903
(e) Deposits	9,202	16,479	8,363	17,020	3,580	6,125	5,425	7,330	1,310	3,450	6,596	12 608	8,214	8,295	6,332	2,795	3,516	3,935	52,548	78,037
Total	9,60,944	11,06,458	7,71,211	8,02,250	3,53,150	5,03,196	3,96,641	4,1 ,377	1,13,818	1,20,764	7,03,234	7,01,078	2,94,891	3,19,229	1,17,767	1,25,326	97,693	1,11,763	38,46,349	42,00,441

* Contribution from Chittagong Port Fund to the Municipality towards the repayment of the loan for the General Hospital.

APPENDIX F.

Statement showing the percentage of total expenditure incurred on some of the principal items of expenditure in each Municipality in Bengal during the year 1899-1900.

Serial number of Municipality.	Name of Municipality.	Total expenditure.	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Burdwan Division.	Rs.									
1	Burdwan ...	1,11,327	7 3	3·5	12·3	1·24	26·7	13 05	0·22	18 07	6 8
2	Kalna ..	13,961	11 6	5·4	0 79	4 5	33·02	2·09	0 45	31 2	2 3
3	Katwa ...	7,204	13 3	3·4	...	1·3	38·3	18 3	·8	14·8	6 9
4	Dainhat .	2,832	18 9	6 1		1 1	25·2	2 6	2 1	21·8	18·2
5	Raniganj .	16,129	8·9	7 4	7·8	5 7	31·7	13 1	·8	17·4	4·2
6	Asansol .	15,573	13 9	7 0	...	1·0	47·6	6·4	·4	18 3	1 79
7	Suri ...	10,911	12 0	6·26	1·27	3 02	46 2	10 5	·68	6·09	5 36
8	Bankura ..	12,727	13 7	4·80	61	8 94	27 05	14 77	95	16 24	5 02
9	Vishnupur	6,912	13·49	3 29	.	7 94	26·88	13 1	1·17	14·06	10 90
10	Sonamukhi	6,629	15 13	3 77	87		22 05	21·10	1·46	15 99	14 08
11	Midnapore ..	57,690	8·4	2 79	·11	3 7	27·2	16·3	·45	4 7	32 1
12	Tamluk	9,539	10 6	5 3	1·4	7 8	31 6	11 8	·88	20 9	5 4
13	Ghatal ..	8,108	12 4	2 7	1 7	...	23 4	19·3	·9	21·7	12 3
14	Chandrakona	5,246	14 6	7 5	1 9	1 6	13 8	20 8	1·3	15·7	11 5
15	Ramjibanpur	2,832	20 9	...	...	4 4	9 8	30 8	1·9	11 04	15 6
16	Khirpai ...	2,264	17 0	...	1 1	·2	14 2	32 5	1 6	12·1	9 5
17	Kharar	2,721	22 01	3·2	3 5	3 6	36 4	2 05	1 6	11·7	8 8
18	Hooghly-Chinsura.	48,978	11·7	8 16	32	2 78	48·68	·41	·6	20 79	1 62
19	Serampore	54,796	9·8	4 7	...	11 2	39 4	12·6	·3	9·1	3·6
20	Uttarpara ..	12,794	18 9	7·1	...	2 5	46·7	3 08	·4	12 8	5 3
21	Baidyabati	20,068	11 4	8·04	...	17·7	24 4	7 1	·2	18·3	4·4
22	Bhadreswar ...	16,910	10·4	5·1	...	·2	30 5	5·5	·3	38 6	5 2
23	Kotrung ...	3,689	21 06	6 1	...	...	40 2	5·06	1·4	16·0	3 4
24	Bansbaria ..	5,613	17·4	.	...	5·5	16 1	3·4	1·0	38 3	7 1
25	Arambagh ...	6,524	11·05	3·9	.	2·9	26 5	29·8	·5	13 5	5·9
26	Howrah	4,86,219	7·4	9·4	12·9	1 5	26 9	0 7	0 3	11·9	0 7
27	Bally .	19,398	14·38	4·04		1 96	44·91	3·5	0 61	14·73	12·14
	Total ...	9,67,594	9·18	7 15	8 18	2 9	30 03	5·8	·43	14 08	4 8
	Presidency Division.										
28	Cossipore-Chitpur	1,27,884	8·6	9 6	16·2	2·7	28·6	5·7	·5	15 2	·7
29	Manicktala ...	62.177	9·0	6·5	12·7	4·3	28·8	5·8	·8	21·4	1·2
30	Barnagore ...	45,964	9·6	8 4	...	3·4	47·6	1·7	·4	16 9	1·4
31	Kamarhati	10,543	13 4	11·2	...	·7	36 3	...	·9	28 6	1 8
32	South Suburban	26,935	16 1	6·05	...	·2	20·8	10·0	1 9	37·1	3·3
33	Garden Reach	41,731	12·0	4·1	1·0	...	38·4	7·07	·9	33 2	6
34	Rajpur ...	10,488	9 6	5·7	10·4	1·7	29 8	9·4	·6	20·4	2·3
35	Baruipur ...	5,281	17·5	3·2	5·8	3 8	24·04	17·2	·7	21·01	2·9
36	Jainagar ...	7,750	9·7	9·1	...	9·0	29·7	8·9	·7	21·2	2·3
37	South Dum-Dum.	8,367	18·1	6 6	·4	5·5	30·8	12·2	·6	19 6	3·3
38	North Dum-Dum.	4,258	21 3	...	...	2·6	11·8	19 6	·7	38·8	3·6
39	South Barrackpore.	17,363	11·2	...	...	4 1	45·8	4·5	·7	27·1	3·1

APPENDIX F—*continued.*

Serial number of Municipality.	Name of Municipality.	Total expenditure.	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Presidency Division—*concld.*	Rs.									
40	Titaghar ...	16,874	9 4	·08	...	8 4	58·4	2 9	·5	11 7	·9
41	North Barrackpore.	10,663	17·0	...	...	·8	34 07	10·5	·5	22·8	5 3
42	Garulia ...	7,058	14·9	1·2	..	4 2	51 7	8·6	·4	14 5	1 7
43	Baraset ...	11,983	17 5	3 03	14·1	2·6	22·1	13·3	·6	18·5	2·8
44	Naihati ...	23,938	12 7	5 03	...	1 7	7·2	9·3	·9	14 3	2·1
45	Bhatpara ...	7,025	11 2	5·6	...	2 5	62 6	1·8	·6	11·1	
46	Goberdanga ...	2,829	27·3	·9	...	21 1	13·2	5·8	1 05	22 9	3 3
47	Basirhat ...	6,202	19 8	·8	1·5	12 8	11·3	16 1	9	24 7	6 7
48	Baduria ...	5,773	18 0	·2	11 01	10 4	9·3	19 01	·8	19·5	5 1
49	Taki ...	2,200	22·3	...	6·5	4 04	4·2	8·1	1·6	35 1	7·9
50	Krishnagar ...	39,515	10 3	3 2	·5	3 4	38 2	12·0	·2	20 7	1 8
51	Santipur ...	26,935	15·2	6 9	·17	6·5	11·6	5·7	·3	22 5	22 6
52	Ranaghat ...	11,049	10 4	2 8	13 3	3·4	38 5	8·1	4	14 5	2 8
53	Nadia ...	7,718	12·1	4·8	1·5	1·2	15 7	31·8	7	20 3	3 8
54	Kushtea ..	8,383	13 1	3 7		3·7	33 6	12·7	·4	26 3	2 3
55	Kumarkhali ...	6,770	13 2	2·5	1 6	·6	34 7	8 2	·5	24 5	2 6
56	Meherpur ..	3,760	15 5	4·8	7 6		5 3	40·5	6	12·3	4·4
57	Birnagar ...	2,914	17·5	...	19·0	2 7	11 8	20 0	1 3	14·0	2 2
58	Chakdaha ...	3,748	20 4	·8	6·1	2·7	9 7	16 4	1 01	27·9	6 5
59	Berhampore ..	50,240	8 2	4 3	13 3	11·2	31 9	14 8	3	11·8	1 1
60	Murshidabad ...	18,346	8 02	3 6	3 4	·5	33 07	23 03	·65	20 6	3·2
61	Azimganj ..	14,997	10·1	4 4	·7	23·1	20 7	11·1	·8	23 6	2·6
62	Jangipur ...	11,736	10 3	3·4	1 0	4·2	25 1	19 9	1 01	28·3	3 3
63	Kandi ..	7,303	20 6	..	·4	5 7	22·04	12·3	·8	30·6	5·6
64	Jessore ...	20,183	9 4	3 9	1 9	6·4	20 5	30·2	·5	23 0	9
65	Kotechandpur ...	5,672	16 8	7 6	·58	3 5	29 8	22·7	1 0	9 36	4·3
66	Jessore ...	2,704	17·3	14 3	·07	2 9	13 9	22·5	1·1	18 0	5·1
67	Khulna ...	28,224	6·4	2 01	2 9	2 9	17 0	56 6	·35	7 6	1 7
68	Satkhira ...	4,905	15·8	...	15 8	7 2	9 9	15 06	·81	25 6	4 1
69	Debhata ...	2,197	20·1	..	·4	8 8	6·1	..	1 5	47·9	6 4
	Total ...	7,40,594	11 09	5·3	6·2	4 4	30·8	11·7	·67	20 0	2 7
	Rajshahi Division.										
70	Rampur Boalia ...	33,485	10 1	3·7	4 2	3·0	21 2	16 7	5	23·4	2 5
71	Nator ...	12,289	13·5	4 2	3·1	1·4	25 6	19·0	·4	27 9	2 4
72	Dinajpur ...	26,192	10 31	6·05	·8	1·09	37 9	17 6	·32	10 8	8·61
73	Jalpaiguri ...	18,138	10·4	4 4	1 4	...	43 2	16 02	·4	11 07	3·2
74	Darjeeling ...	2,09,222	6 9	16 7	12 1	1·6	19·3	2·3	1	24 5	·6
75	Kurseong ...	9,245	6·8	5 7	4 5	·6	43 8	21·5	·6	2 1	2 8
76	Rangpur ...	30,008	8·8	5 6	1 2	11·5	32 008	17·1	4	16 5	3 07
77	Bogra ..	12,772	12 03	4·34	·03	1 92	37 87	11·13	·48	12 19	17 76
78	Sherpur ...	6,592	16·74	8·94	1·15	2 53	34·10	13 75	·75	10 05	4 3
79	Pabna ...	20,037	10·9	5 2	8·1	1 7	31·4	15 8	7	15 5	4 7
80	Serajganj ...	15,388	10·9	8·08	2·3	2·5	29 5	18·07	·6	15·3	7 3
	Total ...	3,93,368	10·7	11·4	7 7	2 4	25 5	9 1	·3	20 4	2 8
	Dacca Division										
81	Dacca ...	1,50,585	8·8	4·3	12 6	2·5	32·1	11 5	·5	13·5	1 4
82	Narayanganj...	58,017	6·02	4 8	1 7	5 4	35 1	5 7	2	27·4	1 7
83	Nasirabad ...	39,102	5·8	3·5	11·6	8 09	26 9	16·1	·2	15·7	1·2

APPENDIX F—*continued.*

Serial number of Municipality.	Name of Municipality.	Total expenditure.	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Dacca Division —*concluded.*	Rs.									
84	Mukhagacha	6,843	14·8	6·5	4·4	5·3	33·1	3·2	·3	21·7	2·2
85	Jamalpur ...	12,075	10·2	3·8	1·002	2·4	25·2	24·4	·5	21·7	3·6
86	Sherpur town	8,489	10·3	3·2	6·4	2·4	24·7	14·3	·7	30·1	3·6
87	Kisorgung ...	7,200	10·6	5·3	11·4	1 3	21·3	19·1	·8	19·2	4·3
88	Bazitpur ...	3,123	15 8	...	12·8	1·6	8·5	23·9	2·2	27·8	2·7
89	Netrakona ...	7,345	10·1	5·4	·04	5·7	21·6	2·4	·9	48·4	2·3
90	Tangail .	7,164	16·1	3 4	8·2	3·07	26·3	...	1·0	32·2	3·4
91	Faridpur ...	12,535	14·1	8 0	2 3	·7	36·0	19·2	·2	9·8	2 5
92	Madaripur ...	9,820	9·7	7·0	3 2	3·1	21·3	11·6	·4	32·6	3 8
93	Barisal ...	33,416	9·4	4·1	5·7	2·6	32·6	18 9	·3	19·4	1 8
94	Nalchiti ...	1,174	27 4	26·4	...	...	11·2	23·5	...	...	5 4
95	Jhalakati ...	5,980	11·3	7·3	·3	5 6	40·7	11·2	·1	15·2	2·5
96	Pirojpur ...	6,292	14·0	9 2	3·7	1·2	25·5	17 8	·5	17·3	4·2
97	Patuakhali ...	2,810	14·8	11·3	4·5	12·4	7·1	6·4	·4	36·4	3·1
	Total ...	3,71,970	9·01	4·7	8·7	3 7	30·6	12·3	·4	19·1	1·9
	Chittagong Division.										
98	Comilla ...	22,060	8 2	4·5	1·6	3 9	34·2	20·7	·4	17·4	2·3
99	Brahmanbaria	8,315	15·3	6·5	15·5	2 8	13·1	17 5	·7	10·6	5·3
100	Chandpur ...	7,215	10 4	...	2 5	4·0	10·5	11 2	·8	24 5	3 5
101	Noakhali ...	11,619	12·1	4·9	3·3	4 5	49 3	5 0	·5	11·9	1 4
102	Chittagong ...	57,018	8·7	1·5	·3	2	26·6	13·1	·4	31·02	11·4
103	Cox's Bazar ...	3,271	22 4	...	·3	7·6	13·3	14 6	1 8	15·3	16·0
	Total ...	1,09,498	10·1	2·6	2·3	2 1	29 05	14 08	·5	24·08	7·6
	Patna Division.										
104	Patna ...	1,79,034	10 9	2 63	...	12·7	29·92	9·5	·59	20·25	1 82
105	Barh ..	5,993	15·2	3·9	1 10	·3	18·8	29 5	·9	21 8	4·1
106	Bihar ...	20,710	12·44	2·48	·28	6 91	41 31	21·02	·58	6·14	5·1
107	Dinapore Nizamat.	14,488	15 67	10·15	·25	...	30 26	21·77	·3	16·91	1 74
108	Gaya ...	84,378	9·2	4·7	·007	1·2	33·9	12·7	·3	22 6	2·3
109	Tikari ...	7,785	16·9	4 5	·4	11·4	38 6	...	·6	13·8	2·
110	Daudnagar ...	5,102	17·0	1 3	·5	3·4	24·2	19·4	1·0	18·	5·
111	Arrah ...	38,557	12 7	1·5	15·1	1·5	26·1	13·6	·6	13·7	2·2
112	Jagdispur ...	5,230	15·6	8	4 2	·9	14·4	23·2	2·2	28 6	5·
113	Buxar ...	7,349	11·9	4 6	·1	·2	28·5	22·8	1·3	26·2	1·9
114	Dumraon ...	7,990	12·7	9·6	·08	1·2	25·6	5·2	·4	35·4	3·7
115	Bhabhua ...	3,659	17·6	...	3 3	7·4	14·7	25·7	1 6	6·8	6·04
116	Sasaram ...	13,526	11·3	10 08	·5	3·1	22·4	28·2	·7	18·1	2·7
117	Chapra ...	38,403	11·7	3·4	·1	·7	31·6	15·3	1·1	16·08	5·6
118	Revelganj ...	9,736	16·7	4·5	1·006	1·4	35·06	16·4	1·9	14·4	3·1
119	Siwan ...	7,236	16 05	10·06	·3	1·6	25·3	25·08	1·6	11 9	5 05
120	Motihari ...	16,042	7 3	3·9	1·4	·6	17·7	28·5	·4	26·7	6·4
121	Bettiah .	14,667	9·8	7 2	·8	1·3	25·4	31 0	1·0	15·1	3·6
122	Muzaffarpur ...	59,963	7·8	3·9	1·1	6 3	39 8	10·3	·3	19·8	2·2
123	Hajipur ...	9,033	18·8	7·9	·1	...	18·6	19·5	1·3	20·8	4·4
124	Lalganj . .	5,474	15·4	5·7	2·6	1·7	13·2	2·3	2·3	32·6	6·1
125	Sitamarhi ...	6,816	13 3	4 97	2·53	5·28	13·83	22·19	1·40	21·74	33·3

APPENDIX F—*concluded.*

Serial number of Municipality.	Name of Municipality.	Total expenditure.	General establishment.	Lighting.	Water-supply.	Drainage.	Conservancy.	Medical.	Vaccination.	Public Works.	Education.
1	2	3	4	5	6	7	8	9	10	11	12
	Patna Division —*concld.*	Rs.									
126	Darbhanga ...	46,334	16 9	3 3	...	...	16·4	11·8	·6	37·5	2·8
127	Madhubani ...	16,728	7·8	3 5	1 1	·7	12 3	22·3	·5	43·8	3 4
128	Doserah ...	4,845	17·7	·3	·2	1 2	21 6	28 04	1·03	12·5	6·3
129	Samastipur ...	8,241	12·59	...	·82	10·73	15·1	19·3	·6	14·9	18·7
	Total ...	6,37,319	11·6	3·8	1·3	5·3	28 5	14·3	·5	21·2	3·1
	Bhagalpur Division.										
30	Monghyr ...	60,052	11 10	2·89	·68	1·08	31·95	17·45	·94	18 10	3 09
31	Jamalpur ...	20,892	13·5	·3	3 2	5 1	36·1	1·8	1 9	27·2	1 6
32	Bhagalpur ...	1,00,176	7 81	1 19	33·36	·79	17 79	5·64	·27	15·86	1·81
33	Colgong ...	6,285	14 87	5 56	...	5·77	19 25	23·8	·33	12·68	6·1
34	Purnea ...	23,203	12·1	3·97	2 15	4 30	28·67	21·74	·52	22·05	1·87
35	Kishenganj ...	7,976	14·3	6 3	1 8	2 8	10·	35 3	1·8	16·5	6 3
36	English Bazar	16,845	10·52	2 0	...	3·6	35·5	18·4	·8	18·8	4·4
37	Old Malda ...	3,340	17 30	6 13	...	2 48	15 32	21·64	·95	20·86	10·77
38	Deoghur ...	7,629	13 16	6 56	...	3·93	39·9	22·82	·89	5.51	3·30
39	Sahibganj ...	14,028	13·91	3 62	0·61	2 38	42·23	11·1	·67	22 02	2·28
	Total ...	2,60,426	10·6	2·4	13·5	2 08	26 3	12·6	·7	18·07	2·6
	Orissa Division.										
140	Cuttack ...	41,978	11·5	5·4	·4	5·1	39 2	3·4	1·1	10·9	2·7
141	Jajpur	6,629	15·8	4·7	5·03	1·5	23 2	19·8	3	16 7	8·9
142	Kendrapara ...	8,414	26 06	. .	1·2	1·5	18 6	12·01	·4	23·3	8·1
143	Balasore .	17,305	10·3	8 9	6 2	3 9	35·7	11·08	·8	9·3	5·02
144	Puri ...	32,708	11·3	4·9	2·2	·05	49·7	12·9	·3	5·8	2·5
	Total ...	1,07,034	12·7	5 3	2 2	2 8	39·1	9 2	·7	10·4	3 8
	Chota Nagpur Division.										
145	Hazaribagh ...	11,339	16·2	1·6	·8	2·7	44·007	20 8	·8	3 9	3·4
146	Chatra ...	5,586	18·6	·3	·3	4·6	27·4	20 9	1·2	8 5	4·1
147	Ranchi ...	29,152	11·2	4·4	2 4	2·7	33 1	9 9	5	19·3	1 4
148	Lohardaga ...	3,871	16·0	3·5	4·7	1·9	21·7	19·4	1·5	21 9	4 2
149	Daltonganj ...	5,937	12·46	·99	1·63	2·52	48·39	5·72	1·61	14 78	2·42
150	Purulia ...	19,108	7·1	3·1	5·9	3 3	36·1	16·1	·6	18 0	1·9
151	Jhalda ...	3,743	14·3	·96	1·33	2·35	12 42	17·54	...	5·34	3 33
152	Raghunathpur	2,726	12·5	1·4	...	...	23 1	31·0	·07	25·3	3·5
153	Chaibassa ...	11,464	4·8	·9	3·1	·7	18·9	18·5	·8	43·1	2·0
	Total ...	92,926	11·5	2·8	4·0	2·5	32·3	15 3	·8	18·8	2·3
	Grand Total	36,80,729	10·4	5·8	6 5	3·5	29 5	10 5	·5	18 3	3 4
	Grand Total for 1898-99.	34,13,201	10·6	4 4	5·9	3·4	31 7	10 5	·5	16 3	3 4

APPENDIX G.

Abstract statement of the expenditure of the Municipalities in each Division in Bengal during 1898-99 and 1899-1900.

Heads of Expenditure.	Burdwan Division.		Presidency Division.		Rajshahi Division.		Dacca Division.		Chittagong Division.		Patna Division		Bhagalpur Division.		Orissa Division.		Chota Nagpur Division.		Total.	
	1898-99.	1899-1900.	1898-99.	1899-1900.	1898-99.	1899-1900	1898-99.	1899-1900.	1898-99	1899-1900.	1898-99.	1899-1900	1898-99.	1899-1900	1898-99.	1899-1900.	1898-99	1899-1900	1898-99.	1899-1900.
	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
1. General Administration—																				
(a) Office establishment, &c.	47,359	44,322	40,719	42,736	26,073	25,442	15,306	17,943	5,233	5,536	33,498	33,835	14,715	15,500	4,646	5,068	4,689	5,009	1,96,765	2,00,991
(b) Collection of taxes, &c.	37,380	42,647	39,902	39,410	14,373	14,986	14,444	14,905	5,150	5,115	31,123	[illegible]	13,639	13,049	6,800	6,930	4,433	5,230	1,66,109	1,72,657
(c) Ditto of tolls, &c.	..	105	311	29	748	4	20	146	671	126		[illegible]	86	...	83	170		...	1,919	684
(d) Survey of lands	..	342	2,024	1,636	1,085	884	635	463	249	87	2,422	4,510	748	107	103	820	31	377	7,296	9,525
(e) Refunds	531	154	295	373	226	798	238	61		126	382	264	154	85	1,115	6	44	10	2,975	1,877
(f) Pensions and gratuities	1,091	301			239	133	...	.	..	100		45		.	...		144	144	1,473	713
2. Public safety—																				
(a) Fire (establishment, &c.)	4,996	6,348	12,140	14,125	136	160	1	2	512	20	256	146	120	173	659	6	2	2	18,822	20,962
(b) Lighting — .	25,004	69,198	36,766	39,672	35,897	44,966	15,472	17,667	3,132	2,996	23,535	34,527	5,607	6,341	5,538	5,763	2,303	2,582	1,58,170	2,13,611
(c) Police ..	13,177	399	100		70	46	560	1,069	100	113	1,912	1,997	...	25	38	24	110	110	16,067	3,767
(d) Rewards for destruction of wild animals.	598	492	244	232	126	107	265	276	52	107	195	160	160	236	632	355	87	247	2,359	2,361
3. Public health and convenience—																				
(a) Water-supply	60,234	79,245	41,077	45,854	13,423	30,422	34,437	32,691	5,113	2,532	10,177	8,351	32,963	35,261	1,699	2,403	3,204	3,748	2,01,387	2,40,507
(b) Drainage	21,524	28,250	33,992	32,473	8,159	9 568	12,070	13,809	2,630	2,359	23,810	33,926	9,165	5,457	3,455	3,093	1,982	2,317	1,16,987	1,31,292
(c) Conservancy (including road-cleaning and watering) and latrines	2,86,389	2,90,578	2,11,754	2,38,601	99,052	1,00,195	1,08,501	1,14,027	29,120	30,816	2,12,268	1,81,934	71,835	68,706	41,880	41,946	24,491	29,988	10,86,270	10,86,791
(d) Hospitals and dispensaries	51,333	56,308	76,975	86,845	33,467	35,825	47,552	45,913	7,309	15,423	68,370	91,683	30,321	33,010	11,190	9,938	13,989	14,239	3,60,656	3,89,173
(e) Vaccination ...	3,548	4,166	4,394	5,002	1,285	1,241	1.745	1,769	534	569	4,226	4,391	1,769	1,862	871	830	737	708	19,609	20,550
(f) Markets and slaughter-houses	7,764	5,264	5,701	646	2,219	1,246	8,856	3,490	322	348	2,293	7,069	816	1,476	613	918	2,469	3,745	31,053	24,194
(g) Pounds .. .	404	696	728	1,068	755	826	540	814	70	70	1,185	1,233	201	62	1,578	1,525	133	117	5,396	6,481
(h) Dák bungalows and serais ..	4,051	125	41				61	79	...	..	130	3,034	249	150	.	..	177	587	4,709	3,915
(i) Arboriculture, &c.	581	205	2,348	3,632	1,984	3,567	399	276	107	425	1,758	1,979	1,439	2,241	241	376	169	137	9,017	12,937
(j) Public works—																				
(i) Establishment	13,028	14,278	18,325	17,532	11,497	12,416	9,143	8,760	3,431	3,137	10,151	12,534	7,914	8,244	2,273	2,592	1,518	1,991	77,279	81,474
(ii) Buildings	6,250	5,186	9,358	10,426	2,215	5,514	1,303	1 669	3,836	2,872	14,084	20,981	3,014	3,184	463	345	1,495	3,318	41,958	54,125
(iii) Roads	99,442	1,15,049	1,02,978	1,19,964	35,608	62,114	47,998	60,534	15,162	20,170	76,888	99,871	26,926	35,407	8,663	8,194	10,102	13,184	4,23,762	5,33,217
(iv) Stores	833	1,160	844	809	9,632	370	233	197	483	196	3,241	1,796	243	233	8	90	514	180	16,631	5,031
4. Public Instruction	44,334	46,515	20,876	20,051	11,926	11,066	6,883	7,262	3,321	3,490	19,490	19,353	5,106	7,013	4,783	4,148	2,161	2,161	1,26,674	1,26,483
5 Contributions for general purposes ..	25	25	4,350		250	...	658	561	559	263	730	1,655	466	467	60		184	129	7,252	3,061
6. Miscellaneous	1,23,873	1,54,620	35,196	29,669	32,640	31,582	23,816	27,595	5,029	7,554	54,162	45,604	24,251	23,144	8,545	18,915	4,588	3,735	3,12,009	3,34,441
7. Extraordinary and debt—																				
(a) Investments (Government securities and Savings Banks)	15,936	.	93	388	126	...	..				...	..	...	1,890	...	..	4,986	822	[illegible]	2,200
(b) Payment to Sinking Funds	13,500	8,500	..	...	...			...	..			...	2,000	2,242		..	...	...	15,500	10,742
(c) Provident Fund withdrawals								...	...		18		...	...	...		..	.	18	
(d) Repayments of loans ..	38,254	69,936	13,008	8,017	15,257	16,504	6,281	8,094	3,163	3,511	16,302	18,851	6,340	6,742	1,940	2,022	...	...	99,546	1,33,683
(e) Advances ...	36,363	23,713	12,874	13,317	19,984	39,620	16,871	18,702	8,039	9,867	35,275	41,993	16,008	15,518	6,213	9,473	6,018	2,939	1,57,645	1,82,266
(f) Deposits	13,806	14,717	9,648	13,556	4,615	3,883	5,273	5,526	[illegible]	2,442	6,778	14,921	6,796	8,024	3,444	6,834	3,384	4,023	86,127	73,608
Total ..	9,70,614	10,84,460	7,37,915	7,80,852	3,52,850	4,53,375	3,84,921	4,04,294	1,10,780	1,24,818	6,79,864	7,12,666	2,86,251	2,97,242	1,17,270	1,25,069	93,610	1,00,494	37,63,175	40,83,170

APPENDIX H.

Statement showing the result and cost of vaccine operations carried on in each Municipality in the Province during the year 1899-1900.

Serial number of Municipality.	Name of Municipality.	Number of Vaccinators employed.	Number vaccinated.						Average number of operations by each vaccinator.	Total number of successful operations (primary and re-vaccination).	Percentage of successful cases.		Ratio of number primarily vaccinated per cent. of population.	Expenditure.	Average cost of each successful operation.	Remarks.
			Primary operations.			Re-vaccination.					Primary.	Re-vaccination.				
			Males.	Females.	Total.	Males.	Females.	Total.								
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Burdwan Division.													Rs. A. P.	Rs. A. P.	
1	Burdwan ...					10	13	23	1,017	509	962	71·42	35·29	2·26	252 0 0	0 4 1	* All of primary vaccination.
2	Kalna ...					2	1	3	240	240	238	99·58	100	2·5	60 0 0	0 4 0	(a) Primary
3	Katwa ...					...	...	...	211	211	211	100	...	3·1	50 0 0	0 4 0	(b) Re-vaccination
4	Dainhat ...					...	1	1	170	170	169*	[illegible]	...	2·2	61 0 0	0 5 11	† The number of persons vaccinated is 563, out of which 363, are successful. The remaining 200 represent persons vaccinated, but not found in the station after operation.
5	Raniganj ...					1	1	1	467	467	444	[illegible]	100	3·22	163 0 0	0 5 1	
6	Asansol ...					...	...	...	563	563†	363	[illegible]	...	4·71	74 0 0	0 3 4	
7	Suri ...					166	3	169	477	477	421	99·66	75·37	4·13	76 0 0	0 3 9	
8	Bankura ...					26	62	807	807	(a)701 (b)4	94·09	9·45	4·20	121 0 0	0 2 8	
9	Vishnupur ...					166	249	415	1,039	1,039	(a)632 (b)125	89·6	13·08	3·4	21 0 0	0 1 9 (b)	
10	Sonamukhi ...					271	248	519	1,346	672†5	(a)808 (b)73†	98·	11	4·	27 0 0	0 1 9	
11	Midnapore ...					26	62	1,267	913	1,122	97	70·3	3·1	220 0 0	0 3 7	
12	Tamluk ...					20	60	251	125·5	212	82·2	67·6	2·1	21 0 0	0 3 6	
13	Ghatal ...					58	113	726	726	661	93·8	64·4	4·3	70 0 0	0 1 9	
14	Chandrakona ...					4	9	227	227	218	92·5	77·3	3·01	71 0 0	0 5 2	
15	Ramjibanpur ...					4	17	407	407	405	100	88·2	3·5	84 0 0	0 2 1	
16	Khirpai ...					...	...	156	156	154	98·7	...	2·6	38 9 0	0 3 11	
17	Kharar ...					4	...	266	266	261	94·7	100	2·6	44 0 0	0 2 11	
18	Hooghly-Chinsurah ...					13	726	1,846	923	1,332	98·8	28·07	3·3	257 0 0	0 3 3	
19	Serampore ...					10	83	397	396·5	405	96·3	46·2	1·4	203 0 0	0 8 0	
20	Uttarpara ...					...	...	196	196	196	100	...	2·01	63 0 0	0 5 3	
21	Baidyabati ...					...	...	246	246	243	98·8	...	1·9	60 0 0	0 3 9	
22	Bhadreswar ...					...	...	150	150	121	80·6	...	1·3	65 0 0	0 5 7	
23	Kotrung ...					...	...	207	207	206	99·5	...	4·10	84 0 0	0 4 3	
24	Bansberia ...					...	...	207	207	207	100	...	3·1	51 0 0	0 4 3	
25	Arambagh ...					...	...	355	355	353	98·9	...	3·1	36 0 0	0 1 9	
26	Howrah ...	1,201	1,315	2,723	625	179	804	3,542	885·50	2,905	99·41	28·75	2·34	1,552 0 0	0 8 0	
27	Bally ...	240	317	566	...	...	...	566	566	566	98·23	...	3·26	120 0 0	0 3 3	
	Divisional Total ...	30	7,273	6,836	13,809	2,917	843	3,760	17,569	488	15,480	98·1		2·84	4,156 0 0	0 4 3	
	Presidency Division.																
28	Cossipore-Chitpur ...	2	997	921	1,918	85	9	94	1,142	330·6	1,078	99·4	36·1	5·3	756 0 0	0 11 3	
29	Maniktala ...	1	391	330	721	45	9	54	713	356·5	671	99·3	24·7	1·3	406 0 0	0 11 7	
30	Barnagore ...	1	300	294	594	...	...	...	594	297	594	100	...	2·5	219 5 0	0 5 10	
31	Kamarhati ...	1	200	176	376	...	...	...	376	376	374	99·4	...	3·3	103 0 0	0 4 4	
32	South Suburban ...	1	737	739	1,476	40	9	49	1,455	476·3	1,403	99·9	36·7	2·3	534 0 0	0 5 11	
33	Garden Reach ...	1	349	396	745	...	...	...	745	373	745	100	...	2·5	294 8 0	0 8 6	
34	Rajpur ...	1	189	156	345	12	7	19	367	367	345	89·1	...	2·1	75 0 0	0 3 4	
35	Baruipur ...	1	72	58	130	...	...	...	130	130	130	100	...	2·1	40 0 0	0 4 11	
36	Jainagar ...	1	57	57	111	...	...	...	111	111	110	99·09	...	1·8	33 0 0	0 3 5	
37	South Dum-Dum ...	1	83	56	139	...	...	...	139	139	139	100	...	1·8	51 8 0	0 6 2	
38	North Dum-Dum ...	1	62	47	109	...	...	...	109	109	103	94·4	...	2·03	30 0 0	0 5 2	
39	South Barrackpore ...	1	156	177	333	6	5	11	333	333	333	100	18·1	1·9	125 0 0	0 5 2	
40	Titaghar ...	1	127	78	205	...	...	...	205	205	205	100	...	2·6	88 0 0	0 6 7	
41	North Barrackpore ...	1	120	113	241	...	...	...	241	241	212	90·6	...	1·6	60 0 0	0 4 4	
42	Garulia ...	1	64	56	120	...	...	...	120	120	120	100	...	2·2	28 14 6	0 3 10	
43	Baraset ...	1	122	94	217	117	...	117	334	334	279	98·6	55·5	2·5	80 0 0	0 4 7	
44	Naihati ...	1	219	203	422	1	13	14	436	218	436	100	28·5	2·1	221 0 0	0 8 3	
45	Bhatpara ...	1	105	202	307	...	...	...	307	307	304	98·6	...	1·7	40 0 0	0 2 7	
46	Goberdanga ...	1	91	98	189	13	11	30	209	209	190	98·6	42·3	2·6	30 0 0	0 2 6	
47	Basirhat ...	1	76	87	163	...	...	...	161	163	163	100	...	1·07	80 0 0	0 5 10	
48	Baduria ...	1	135	116	251	...	...	...	257	257	257	100	...	2·01	50 0 0	0 3 1	
49	Taki ...	1	85	78	163	...	...	...	163	163	163	100	...	3·89	35 0 0	0 3 9	
50	Krishnagar ...	1	220	220	440	66	45	111	447	447	376	97 1	48·08	1·3	93 0 0	0 3 9	
51	Santipur ...	1	279	279	558	17	23	40	600	600	594	99·3	100	2·2	97 0 0	0 2 2	
52	Ranaghat ...	1	213	213	426	3	3	6	217	217	213	98·1	100	2·4	48 0 0	0 3 7	
53	Nadia ...	1	122	122	244	2	1	3	122	122	717	97 5	·8	2·6	56 0 0	0 7 7	
54	Kushtea ...	1	103	103	206	3	2	5	103	103	99	98·	80·	2·04	36 0 0	0 5 9	
55	Kumarkhali ...	1	25	25	50	...	...	...	25	25	25	100	...	·4	35 0 0	0 1 6 4	
56	Meherpur ...	1	125	125	250	...	...	...	125	125	125	98·4	...	2·1	25 0 0	0 3 2	
57	Birnagar ...	1	93	93	186	10	13	23	93	93	89	100	56·6	3·3	40 0 0	0 7 2	
58	Chakdaha ...	1	215	215	430	...	...	...	215	215	215	100	...	3·6	35 0 0	0 2 10	
59	Berhampore ...	1	388	388	776	161	4	165	788	391·5	768	99·1	29·3	2·4	164 0 0	0 4 7	
60	Murshidabad ...	1	350	351	701	...	...	...	421	421	379	90·02	...	2·3	120 8 0	0 5 0	
61	Azimganj ...	1	111	98	209	9	...	10	199	199	178	93·9	9·6	1 07	120 0 0	0 11 1	
62	Jangipur ...	1	178	154	332	1	...	1	333	333	326	99·06	3	3·3	119 0 0	0 5 10	
63	Kandi ...	1	196	211	407	23	6	60	467	467	435	92·9	13 6	3 6	60 0 0	0 2 9	
64	Jessore ...	1	216	99	315	13	13	26	341	341	339	98·7	75·0	2·2	120 0 0	0 2 9	
65	Kotchandpur ...	1	141	113	254	...	...	...	254	254	254	100	...	2 6	61 0 0	0 3 10	
66	Mahesahpur ...	1	74	64	138	14	6	20	158	158	146	94·9	70	3 1	30 0 0	0 3 3	
67	Khulna ...	1	207	126	333	175	10	185	517	517	373	98·7	23·7	3·8	100 0 0	0 4 5	
68	Satkhira ...	1	118	99	217	...	...	...	217	217	217	100		2 5	40 0 0	0 2 11	
69	Debhata ...	1	64	67	131	...	...	...	131	131	114	94·2		2 06	35 0 0	0 4 10	
	Divisional Total	51	7,096	6,121	13,217	1,805	186	1,991	14,908	292·3	13,904	93·2		2·3	5,003 8 6	0 5 9	

‡ An extra vaccinator was employed for eight days, and the number of operations performed by him was 51.
One for twelve months.
One six months.

APPENDIX H—*continued.*

Serial number of Municipality.	Name of Municipality.	Number of vaccinators employed.	Number vaccinated: Primary vaccination. Males.	Females.	Total.	Re-vaccination. Males.	Females.	Total.	Total.	Average number of operations by each Vaccinator.	Total number of successful operations (primary and re-vaccinations).	Percentage of successful cases. Primary.	Re-vaccination.	Rate of remuneration.	Total.	Average cost of each successful operation.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Rajshahi Division.																
70	Rampur Boalia ...	1	408	[illegible]	771	460	50	510	1,281	1,281	[illegible]	100	46·7	5·5	[illegible]	[illegible]	
71	Nator ...	1	68	63	131	..	..	..	131	131	127	98·2	..	1·4	[illegible]	[illegible]	
72	Dinajpur ...	1	130	101	231	120	2	122	353	353	264	74·64	20·45	2·51	120	0 11 0	
73	Jalpaiguri ...	1	302	77	179	23	15	37	216	216	140	69 33	43 24	1·24	72	0 7 0	
74	Darjeeling ...	1	644	498	1,172	..	..	..	1,177	1 177	1,170	99 4	..	6·7	[illegible]	[illegible]	
75	Kurseong ...	1	200	200	400	..	..	..	400	400	400	100	..	1·4	57	0 2 10	
76	Rangpur ...	2	322	210	532	14	44	57	589	294 5	582	98·9	100	2·7	128	0 3 5	
77	Bogra ...	1	94	78	172	27	11	38	210	210	154	73 ..	57·63	2·4	69	0 5 6	
78	Sherpur ...	1	68	61	129	..	..	..	129	129	122	94·6	..	0·67	69	0 6 6	
79	Pabna ...	1	302	197	499	3	3	6	505	505	499	98·76	33·79	2·43	144	0 3 0	
80	Serajganj ...	1	391	344	735	44	38	82	817	817	618	99·2	95 8	2·3	95	0 2 8	
	Divisional Total ..	13	3,363	2,197	4,749	1,277	188	1,465	6,214	5,959 5	5,166	93 8		2·5	1,243	0 3 1a	
	Dacca Division.																
81	Dacca ...	3	1,084	959	1,943	104	22	126	2,069	690	1,787	92 4		2·3	746	0 6 8	
82	Narayanganj ...	1	256	276	532	21	6	27	559	559	505	90 8	14 2	2·1	178	0 4 7	
83	Narsinhdi ...	1	185	131	316	33	11	44	360	360	279	81·3	25 7	2·7	81	0 3 5	
84	Muktagacha ...	1	80	28	108	..	..	..	108	1 8	102	94 4	..	2·3	24	0 3 6	
85	Jamalpur ...	1	321	202	523	6	6	12	535	535	484	92 9	91 6	2·3	85	0 2 9	
86	Sherpur ...	1	194	157	351	17	2	19	370	370	334	93 4	42 1	2·2	68	0 2 11	
87	Kishoreganj ...	1	182	183	364	..	13	13	377	377	340	90 1	92 3	2·6	69	0 3 0	
88	Hazipur ...	1	198	189	387	18	37	55	442	442	361	92 5	60	2·6	71	0 3 1	
89	Netrakona ...	1	170	368	538	18	18	36	574	574	426	93 7	50 9	2·6	70	0 3 7	
90	Tangail ...	2	252	379	1,5	12	137	719	718	654	94·2	78 6	2·2	73	0 3 1		
91	Paridpur ...	1	68	68	176	..	176	244	244	94	47 5	35	·62	(a)30	0 5 3	(a) This sum was paid after the close of the year.	
92	Madaripur ...	2	208	155	363	..	..	..	368	358	310	87·6	..	2·5	48	0 2 6	
93	Bauleal ...	1	291	52	343	168	..	168	511	491	643	56 52	36 9	4 34	1·40	0 2 11	
94	Nalchiti ...	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	
95	Jhalkati ...	1	89	11	100	..	..	..	100	100	54	54·	..	4 2	8 0	8 " 0	
96	Pirojpur ...	1	154	25	179	..	..	..	179	179	101	60 8	..	1 4	23 0	0 4 10	(b) No one was vaccinated during the year.
97	Patuakhali ...	1	80	22	102	..	..	..	102	102	102	100	..	2	14 0	0 2 4	
	Divisional Total ..	18	4,139	2,846	7,032	818	117	935	7,967	1,715	6,683	83 8		2 8	1,662 0 0	0 4 0	
	Chittagong Division.																
98	Comilla ...	1	133	441	204	...	..	..	294	294	286	97·2	...	4 0	80 0 0	0 4 11	
99	Brahmanbaria ...	1	378	199	511	33	3	36	577	5/7	502	91 3	22 2	3 6	68 0 0	0 1 10	
100	Chandpur ...	1	113	58	171	..	..	..	171	1/1	149	87·1	...	2·6	40 0 0	0 3 5	
101	Noakhali ...	1	70	79	149	...	..	..	149	149	143	15 3	..	1·7	25 0 0	0 2 1	
102	Chittagong ...	3	306	341	647	315	43	358	905	268	511	56 5	31·3	1 8	237 0 0	0 7 5	
103	Cox's Bazar ...	1	54	38	92	28	..	28	90	90	70	61 4	18 5	1·4	20 0 0	0 13 8	
	Total ...	8	896	706	1,602	376	46	422	2 068	260	1,660	79 5		2·3	469 0 0	0 5 5	
	Patna Division.																
104	Patna	8*	2,935	2,514	4,449	567	96	663	5,512	689	4,761	92·55	32·31	3·29	1,066 0 0	0 3 6	* Exclusive of one calf vaccinator.
105	Barh	1	86	91	179	..	..	..	179	179	170	94·97	...	1·44	55 0 0	0 5 2½	
106	Bihar ...	1	716	770	1,486	..	..	..	1,536	1,536	1,497	96·1	...	3·3	121 13 6	0 1 3	
107	Dinapore Nizamat	1	463	449	911	..	..	..	911	911	851	93·42	..	2·17	48 0 0	0 0 10	
108	Gaya ...	3	1 010	960	1,970	77	33	110	2,080	693	1,898	95·6	..	2·6	336 0 0	0 2 10	
109	Jhari ...	1	168	181	344	..	..	..	344	344	321	93·3	..	2·3	47 0 0	0 2 4	
110	Daudnagar	1	194	178	372	..	..	..	372	372	350	94·0	..	2·5	55 0 0	0 3 6	
111	Arrah	3	1,145	924	2,069	121	17	138	2,107	1,198	2,000	94·88	..	2·5	284 0 0	0 2 1	
112	Jagadispur ...	1	218	276	494	..	..	..	494	494	472	95·54	..	2·3	68 0 0	0 4 0	
113	Buxar ...	1	178	202	380	1	..	1	380	380	370	97·36	50·	2·6	53 0 0	0 4 1	
114	Dumraon ...	1	103	156	259	1	2	3	262	262	255	97·32	66·	2·5	36 0 0	0 1 9	
115	Bhabhua	1	160	115	281	10	2	12	293	293	276	94·2	..	2·4	41 0 0	0 3 6	
116	Sasaram	2	295	261	556	..	..	..	556	556	540	97·12	..	2·6	78 0 0	0 2 8	
117	Chapra ...	3	468	460	928	63	63	691	1,619	540	1,473	91·0	..	2·5	205 0 0	0 4 7	
118	Revilganj	2	294	293	587	30	6	36	623	311	580	93·1	100·7	2·5	186 0 0	0 6 3	
119	Siwan ...	1	454	281	735	201	14	215	950	950	907	95·6	94·6	2·9	130 0 0	0 2 1	
120	Motihari	1	128	121	249	..	..	..	249	249	242	96·3	..	2·5	72 0 0	0 3 6	
121	Bettiah ...	1	492	490	982	113	102	215	1,197	1 197	1,082	96·5	94·5	2·3	157 0 0	0 2 5	
122	Muzaffarpur ...	3	1,108	988	2,096	414	37	451	2,547	849	2,378	93 79	82·15	4 1	193 15 9	0 1 4	
123	Hajipur	1	451	481	932	..	..	..	932	932	923	99 03	..	4 3	121 8 0	0 2 1½	
124	Lalganj	1	250	206	456	..	..	..	456	456	453	99·3	..	3·6	126 0 0	0 4 5	
125	Sitamarhi	1	163	153	316	2	2	4	322	322	292	91 62	..	3·6	98 0 0	0 5 8	
126	Darbhanga	4	994	661	1,955	692	7	699	2,654	663	2,213	92 3	58 08	2 6	†898 9 0	0 3 10	† Rupees 808 paid by the municipality and Rs. 90 paid by the Darbhanga Raj.
127	Madhubani	1	395	271	666	...	...	..	5 6	506	522	98·28	...	3·2	96 0 0	0 2 11	
128	Rosera	1	160	168	328	..	..	..	328	328	313	95·42	..	3 01	50 0 0	0 3 0	
129	Samastipur ...	1	222	145	367	7	8	15	382	382	336	90 4	26 6	4 1	50 0 0	0 2 1	
	Divisional Total ..	46	12,960	11,918	24,878	2,864	388	3,252	28,130	639	25,404	..		3 08	3,825 8 0	0 2 0	

APPENDIX H—*concluded.*

Serial number of Municipality	Name of Municipality.	Number of Vaccinators employed.	Number of persons vaccinated during the year. Primary vaccination. Males.	Females.	Total.	Re-vaccination. Males.	Females.	Total.	Total.	Average number of operations by each vaccinator.	Total number of successful operations (primary and re-vaccinations).	Percentage of successful cases. Primary.	Re-vaccination.	Ratio of number privately vaccinated per cent of population.	Expenditure.	Average cost of each successful operation.	Remarks.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18
	Bhagalpur Division.														Rs. A. P.	Rs. A. P.	
130	Monghyr	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	564 14 6	0 3 7	
131	Jamalpur	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	403 7 9	0 4 0	
132	Bhagalpur	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	378 1 11	0 1 11	
133	Colgong	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	21 4 6	0 2 0	
134	Purnea	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	122 0 0	0 2 8	
135	Kishenganj	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	146 0 2	0 10 9	
136	English Bazar	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	151 0 2	0 5 4	
137	Old Malda	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	32 8 0*	0 4 4	* This amount being the actual charge for 1898-99 was paid in 1899-1900. The actual expenditure of the year cannot be shown as no payment was made during the year, owing to delay in the receipt of the bill.
138	Deoghur	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	83 6 0	0 4 0	
139	Shahibganj	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	94 0 0	0 2 12	
	Divisional Total	25	4,985	3,747	8,632	467	92	379	9,011	5,605	8,831	96 3		...	1,888 10 8	...	
	Orissa Division.																
140	Cuttack	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
141	Jajpur	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
142	Kendrapara	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
143	Balasore	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	* Out of this, 713 and 16 cases are successful primary and re-vaccination operations, respectively.
144	Puri	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
	Divisional Total	9	2,809	2,164	4,973	790	281	1,071	6,044	3,930	5,102	96 39	.	3·08	230 0 0	0 2 2	
	Chota Nagpur Division.																
145	Hazaribagh	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
146	Chatra	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
147	Ranchi	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
148	Lohardaga	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
149	Daltonganj	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
150	Purulia	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
151	Jhalda	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	* No separate vaccinators employed. The Civil Hospital Assistants in charge of the dispensaries did the work, and no separate remuneration was given to them.
152	Raghunathpur	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
153	Chaibassa	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	
	Divisional Total	10	2,327	1,894	4,221	1,595	730	2,325	6,546	654	5,800	94·0		3·8	708 0 0	0 2 1	
	Grand Total	203	44,698	39,289	83,234	13,629	2,811	16,440	99,674	486	87,780	88 9		3 04	19,902 3 5	0 3 7	
	Grand Total for 1898-99.	197	43,698	39,574	80,262	13,209	2,351	15,560	95,822	486	83,831	87 4		2 9	19,759 12 9	0 3 9	

APPENDIX I.

Statement showing details of Educational Expenditure incurred by the Municipalities in Bengal during the year 1899-1900.

Serial number of Municipality	Name of Municipality.	Inspection (including salaries, travelling allowances, and contingencies of inspecting pandits	Maintained or managed by the Municipality.							Aided by the Municipality.									Scholarships held in—				Miscellaneous														Grand total.	Total expenditure on primary education.	Rate of expenditure on primary schools to total ordinary income.	Remarks.
			Technical and other special schools.	Art colleges	High schools, including schools managed by Joint-Committees.	Middle schools.		Primary schools for boys.	Grand total of municipal schools.	Technical and other special schools.	High schools.	Middle schools.		Primary schools for boys.		Primary schools for girls.	Total primary schools.	Grand total of aided schools.	Primary schools.	Secondary schools.	Special schools.	Total.	Buildings and furniture.			Payments to abolished schools.		Examination, prizes, and rewards.	Contingent charges		Total miscellaneous charges.								
						English.	Vernacular.					English.	Vernacular	Upper	Lower.								Secondary schools.	Primary schools.	Total.	Secondary.	Primary.	Secondary schools.	Primary schools.	Secondary schools.	Primary schools.								
1	2	3	4	5	6		8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37			
	Burdwan Division	Rs	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
1	Burdwan	180	...	...	4,437	...			4,437	240		228	...	..	984		984	1,452	...				(a)836	1,007	1,843	..	(c)48	..	(d)120	177	3	2,023	(b)3,098	3,174	1·9		
2	Kalna	.. ...	...	...	..	..	..	..	..	..	..	...	...	..	(e)163	...	163	163	..	..	..	..	..	..	..	..	..	..	..	..	..	..	168	331	211	1·5		
3	Katwa	.....	...	...	...	...	...	...	...	...	180	...	60	147	53	60	260	500	..	..	..	..	..	..	..	..	..	..	..	..	..	..	...	500	260	3·3		
4	Dainhat ..	...	...	...	...	...	...	...	...	...	360	...	...	..	..	..	..	360	..	..	..	..	..	4	4	..	..	..	122	..	..	..	150	510	150	5·1		
5	Raniganj	.....	...	...	...	...	...	...	...	...	180	..	..	109	183	36	328	508	..	..	..	..	..	50	50	..	..	..	(e)132	..	..	..	182	690	325	2·1		
6	Asansol ..	...	...	...	...	...	...	...	...	...	180	..	..	..	64	36	100	280	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	288	180	·68		
7	Suri .	.....	...	...	...	...	...	...	...	60	..	180	120	..	158	..	158	518	..	..	..	..	..	..	..	..	..	..	41	..	..	26	67	585	225	2·0		
8	Bankura	...	...	...	..	..	..	..	..	24	..	120	..	285	150	60	495	639	...	.	..	..	...	..	..	..	..	..	..	..	..	..	..	639	495	3·9		
9	Vishnupur	24	...	...	...	...	...	...	...	..	240	..	84	167	25	..	406	730	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	754	428	6·8		
10	Sonamukhi .	.....	...	...	...	...	...	...	...	..	450	.	..	180	171	110	461	911	...	..	..	..	..	..	..	..	..	10	..	..	..	..	32	954	464	5·0		
11	Midnapore . ..	.....	...	...	14,509	1,888	...	...	16,397	60	..	129	691	355	1,164	1,164	2,410	18,807	..	..	..	..	405	13	418	..	..	123	(f)39	354	11	907	18,846	1,146	2·1		
12	Tamluk .	.....	...	...	...	...	...	...	...	..	186	...	60	24	133	115	278	512	..	..	..	..	..	..	..	..	..	..	(g)2	..	2	4	(h)516	774	3·3		
13	Ghatal ...	...	...	...	...	...	...	...	...	..	240	..	..	80	226	72	378	978	..	..	..	..	..	..	..	..	..	..	16	..	6	22	1,000	490	4·3		
14	Chandrakona	..	...	...	...	...	...	...	...	..	300	..	..	..	259	42	301	601	..	..	..	..	..	..	..	..	..	..	..	..	6	6	607	300	6·2		
15	Ramjibanpur ..	...	...	...	...	...	...	...	...	..	..	144	..	..	228	72	295	439	...	..	..	..	..	..	..	..	..	..	..	..	5	5	444	300	9·3		
16	Khirpai ...	.. ...	...	...	...	...	...	...	...	..	72	..	..	..	129	..	129	201	..	..	..	..	..	..	..	..	..	..	..	..	(i)15	15	216	128	5·1		
17	Kharar ..	.....	...	...	...	...	...	...	...	..	..	..	..	43	193	..	236	236	..	..	..	..	..	..	..	..	..	..	..	..	4	4	240	240	5·6		
18	Hooghly Chinsura	.....	...	...	...	...	...	...	...	..	..	..	..	299	460	..	759	759	..	..	..	..	..	..	..	..	..	13	(l)25	..	..	38	797	797	1·5		
19	Serampore ..	.....	...	...	...	...	...	...	...	..	333	..	551	217	730	192	1,139	2,023	..	..	..	..	..	..	..	..	..	..	..	..	..	..	2,023	1,139	2·1		
20	Uttarpara	.....	...	...	...	...	...	...	...	(m)126	..	384	..	113	51	..	164	668	..	..	..	..	..	..	..	..	..	(n)11	..	..	..	11	679	175	1·3		
21	Baidyabati ...	.....	...	...	...	...	...	...	...	(p)133	370	..	..	162	162	60	384	857	..	..	..	..	..	..	..	..	..	..	..	..	..	..	857	384	1·9		
22	Bhadreswar ..	.....	...	...	...	...	...	...	...	(r) 64	580	..	..	..	204	16	250	894	..	..	..	..	..	..	..	..	..	..	..	..	..	..	894	250	1·6		
23	Kotrung	.....	...	...	...	...	...	...	...	..	..	..	..	98	30	..	128	128	..	..	..	..	..	..	..	..	..	..	..	..	..	..	128	128	6·1		
24	Bansbaria ...	.....	...	...	...	...	...	...	...	..	168	..	..	..	231	..	231	394	..	..	..	..	..	..	..	..	..	6	..	..	..	6	400	237	3·7		
25	Arambagh	.....	...	...	...	...	...	...	...	..	129	..	73	95	190	..	195	387	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	387	195	2·4		
26	Howrah ..	267	...	...	...	...	...	...	...	(o)245	...	.	.	84	1,251	600	1,935	2,180	.	89	..	89	(u)600	...	609	..	66	..	112	..	..	778	(v)1,112	2,669	1·05		
27	Bally	6	...	...	...	...	...	...	...	..	180	288	264	...	228	216	444	2,136	..	(t)	..	..	...	...	...	...	...	...	120	...	...	169	2,305	1,084	3·05		
	Divisional Total ...	531	...		18,946	1,888		..	20,834	1,126	5,196	1,416	1,211	2,232	7,425	2,048	11,699	30,648	..	89	..	89	1,891	1,057	2,928		154	122	940	535	77	4,654	48,786	14,101	2·4		
	Presidency Division.																																					
28	Cossipore-Chitpur ...		.		..	.		.	..			..	...	417	493	...	910	910	...	..	..	...	...	...	...	..	..	..	..	..	..	..	910	910	·9		
29	Manicktala ...			...	..		.					..	...	150	507	55	692	692	...	..	..	...	..	78	78	..	..	..	..	..	..	78	770	770	1·8		
30	Barnagore			..	..								..	372	278		650	650															650	650	2·3		
31	Kamarhati			..										126		20	146	146					...						54			54	200	200	3·7		
32	South Suburban		.	...	.		...			29	.	175	36	95	516	55	660	900		..			.										900	660	2·3		
33	Garden Reach			...				...							264		264	264															264	264	8		
34	Rajpur ..		.										...	72	107	72	251	251															251	251	3·9		
35	Baruipur	...												96	24		124	124	..									32			32	156	156	4·1		
36	Jainagar ...	...	...	..		.		..				...	44	22	105	11	135	182															182	138	2·6		
37	South Dum-Dum ...	...	...					..	...		...	..		..	189		189	189									89					89	278	278	3·9		

38	North ditto	..	...	...	...	..	...	..	..				48	300	156		156	156															156	156	4·99
39	South Barrackpore														194		494	542	..														542	494	4·96
40	Titaghar														156		156	156															156	156	1·9
41	North Barrackpore									143		110		33	246	37	316	569															569	316	3·7
42	Garulia ..									69					60		69	129															129	60	1·7
43	Baraset														218	12	338	338															338	338	3·3
44	Naihati															60	60	60															60	60	2·9
45	Bhatpara																																						
46	Goberdanga ...																																						
47	Basirhat													72	288	66	396	396															94	94	94	3·1
48	Baduria													36	180		168	168															20	416	416	7·3
49	Taki													36		60	96	96															136	300*	300	5·2
50	Krishnagar									50				272	340	71	683	733															78	174	174	3·6
51	Santipur				4,578				4,578			110	165	108	509	46	657	932																587	6,097	657	2·5
52	Ranaghat														198	120	318	518																		330	4·7
53	Nadia														201	96	297	297																		297	4·6
54	Kushtia														124	44	168	168																		194	3·4
55	Kumarkhali													56	64	60	180	180																		180	4·7
56	Meherpur													36	36	37	169	169																		169	5·5
57	Birnagar														59		59	59																		68	2·1
58	Chakdaha									24				114	108		222	246																		246	6·3
59	Berhampore									36				6	558		564	840																		564	2·1
60	Murshidabad									144					331	7	338	338																		406	2·9
61	Azimganj													75	247		322	322																		288	2·8
62	Kandi									30				55	209	36	331	411																		331	4·3
63	Jangipur														231	120	341	341																		380	6·1
64	Jessore														178		178	178																		198	1·3
65	Kotechandpur													48	168	33	249	249																		249	4·5
66	Maheshpur									48				60	..	30	90	135																		135	2·7
67	Khulna ...													..	215	...	215	215																		484	5·6
68	Satkhira							228	228					84	96	24	204	204															26			204	4·8
69	Deshata													98	53	..	141	141																		141	7·1
	Divisional Total ..		...		..	4,578	.	.	228	4,806	564		395	293	2,893	7,915	1,280	12,088	13,340	.	...	..		587	283	810	...	159	...	309	...	60	1,330	20,088	13,218	2·6
	RAJSHAHI DIVISION																																						
70	Rampur Boalia ..	144																																					
71	Nator	...	...	..	.	..							...	99	357	144	600	600	24		24	...	3	3	.													
72	Dinajpur . ..	16	...	..	..	674		66	740				66	57	217	..	274	274	..																			
73	Jalpaiguri . ..		...	..	..	...	.	...	.		...		...		405		405	465	..	...		80	50	130	.								25	25	1,454	1,520	5·4
74	Darjeeling ..		...	...	..	...		...		80	...	...	250	108	198	..	306	556	...	...	.	.	8	8									30	30	594	744	5·96
75	Kurseong		...		..	...	.	...			...	...	...	1,200		..	1,200	1,200	...		.	..													1,220	1,200	·7
76	Rangpur		...		.	...		...			...	..	...		260		260	260	...	...	...	.	.														
77	Bogra .		...			1,261	...	744	2,005				..	..	326	432	758	758		...	...	.	...										8	8	368	368	2·5
78	Sherpur		...					192	192						24	62	86	86			...		130		130										165	923	758	5·7
	Pabna .. .		...	...	...										96	..	96	96	..														48		178	2,220	880	9·6
	Sirajganj ..		...	...	..	..	...	..	...	30	360	180	156	169	334	120	334	650	...																	300	288	288	4·8
															149		483	1,028	..																198	1,120	334	2·3
	Divisional Total ...	160	...	.	..	1,935	.	1,003	2,937	110	360	340	466	1,653	2,363	758	4,777	6,063	24		24	210	61	271	...		...	20	108	108	1,080	10,254	6,163	2·6

(a) Represents rent and taxes on the school-house and cost of furniture.
(b) Includes Rs. 511 drawn from the treasury on 30th March 1900 to prevent the lapse of the budget estimate and refunded on the day following and duly adjusted within the year. So the actual figure shown in column 36, "Grand total," is (Rs 8,092—511 or) Rs. 7,581, which was duly shown in Form III.
(c) Paid for maintaining a model primary school abolished in April 1899.
(d) Paid to two Sanskrit tols
(e) For Hari Sova, tol, maktab, and a Marwari pathsala.
(f) Includes Rs. 60 to private Sanskrit tols
(g) Paid to private Sanskrit tols
(h) The actual figure in Form III is Rs. 317. The difference of Re. 1 is due to fractional amount being left off
(k) Includes Rs. 12 to public library.
(l) For maps, &c.
(m) For Sanskrit tols.
(n) For prizes.
(p) Paid to Sanskrit tols.
(r) Paid to Sanskrit tols.
(s) Paid to tols.
(t) Primary scholarship held in secondary school.
(u) Paid to Howrah Zilla school.
(v) Excludes Rs. 269 paid to European schools.

N B.—The increase in columns 15 and 24 represents the amount spent for each of the two years 1898-99 and 1899-1900.

	Rs.
Rewards to gurus and maulvis	984
Building and furniture	1,007
Total	1,991

* Education Department shows 302 including Rs. 2 refunded during the year owing to the abolition of a primary school. Rupees 2 not having been actually spent have been excluded for this return
† The difference of Rs 4 between this and that shewn in Form III is due to the abolition of a patshala which was in receipt of Rs. 4, but was refunded by the Deputy Inspector of Schools.
‡ Besides this Rs. 12 have been paid to Khulna Library

§ Excludes Rs 813 collected on account of fees and fines.
‖ Includes Rs 15 charges for inspection
¶ Includes Rs 120 paid for constructing sheds for patshalas, public library, Rs. 45

	Rs
** Madrasah	150
Sanskrit tol	70
Public library ...	80
Total ...	300

	Rs.
††Sanskrit tol . .	60
Public library	38
Total .	98

APPENDIX I—*concluded.*

Serial number of Municipality.	Name of Municipality	Inspection (including salaries travelling allowances and contingencies of Inspecting pandits)	Maintained or managed by Municipalities: Technical and other special schools	Maintained or managed by Municipalities: Art Colleges	Maintained or managed by Municipalities: High schools, including schools managed by Joint-Committees	Maintained or managed by Municipalities: Middle schools. English	Maintained or managed by Municipalities: Middle schools. Vernacular	Maintained or managed by Municipalities: Primary schools for boys	Maintained or managed by Municipalities: Grand total of Municipal schools	Aided by Municipalities: Technical and other special schools	Aided by Municipalities: High English	Aided by Municipalities: Middle schools. English	Aided by Municipalities: Middle schools. Vernacular	Aided by Municipalities: Primary schools for boys. Upper.	Aided by Municipalities: Primary schools for boys. Lower.	Aided by Municipalities: Primary schools for girls.	Aided by Municipalities: Total primary schools.	Aided by Municipalities: Grand total for aided schools.	Scholarships held in—: Primary schools	Scholarships held in—: Secondary schools	Scholarships held in—: Special schools	Scholarships held in—: Total	Miscellaneous: Buildings and furniture. Secondary schools	Buildings and furniture. Primary schools	Buildings and furniture. Total	Payment to abolished schools. Secondary	Payment to abolished schools. Primary.	Examination prizes and rewards. Secondary schools	Examination prizes and rewards. Primary schools.	Contingent charges. Secondary schools	Contingent charges. Primary schools	Total miscellaneous charges	Grand total	Total expenditure on primary schools.	Ratio of expenditure on primary schools to total ordinary income	Remarks
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37
	Dacca Division		Rs	Rs.	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs.	Rs.	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs.	Rs	Rs.	Rs.	Rs	Rs		
81	Dacca	418									300	180		406	609	597	1,67	1,672											29			29	2,119	2,119	2 04	
82	Narayanganj									55			120	201	110	171	502	982											38			38	1,029	540	9	
83	Nasirabad													144	120	50	314	489															489	314	2 2	
84	Muktagacha													86	60		156	1 6															156	15	3	
85	Jamalpur													180	133	144	457	4 7													12	12	469	469	6 7	
86	Sherpur													52	52	195	299	299											10			12	311	311	4 6	
87	Kishorganj											90			114	96	210	300						7	7							7	313	217	3 7	
88	Ranipur													54	19	18	85	85															85	85	3 1	
89	Netrakona												15		145		145	160											10			10	170	165	2 6	
90	Tangail													113	125	22	250	250															250	250	4 3	
91	Faridpur									36				171		112	283	3 2															319	283	3 4	
92	Madaripur									48					28	18	305	353											18		6	24	377	329	3 3	
93	Barisal												149	190	253		443	592										39				39	631	482	1 4	
94	Nalchiti														35		35	35						29	29							29	64	64	3 7	
95	Jhalakati														125		125	125						16	16						9	25	150	150	2 2	
96	Pirojpur													112	159		262	262						8	8							8	270	270	4	
97	Patuakhali														84	5	89	89															89	89	2 5	
	Divisional Total	418								139	300	276	284	1 709	2,493	1,428	5 631	6,631						60	60		51		95		27	283	7,292	6,268	2 5	
	Chittagong Division.																																			
98	Comilla											48		426	36		462	510											4			4	514	466	2 1	
99	Brahmanbaria													144	219	84	447	447															447	447	6 1	
100	Chandpur													114	35	72	221	221											20			20	250	256	3 29	
101	Noakhali													84	24	60	168	168						2	2							2	170	170	1 5	
102	Chittagong				5,798				5,798					300	20	144	658	658													57	57	6,513	658	1 2	
103	Cox's Bazar											180			12	226	346	526															526	346	9 0	
	Divisional Total				5,798				5,798			180	48	1,077	639	556	2 302	2,53						2	2				33	57			92	8,420	2,347	2 2	
	Patna Division																																			
104	Patna	249									200			649	1,290	170	2,115	2 40			154	154							100	360		460	3,259	2,455	1 99	
105	Barh													114		18	132	132						1	1		44		72			117	249	241	4 03	
106	Bihar	240												101	687	10	798	798									17		7		6	30	1,068	1,068	6 4	
107	Dinanore Nizamat														100	99	199	198									54					54	253	253	2 03	
108	Gaya	216										240		869	52		1,038	1,338													319	319	1,873	1,633	2 4	
109	Tikari													87	6		148	148													11	11	159	159	2 5	
110	Daudnagar						117		117						117		117	117						25	25							25	259	142	2 9	
111	Arrah													602	231		833	833											36			36	869	869	1 1	
112	Jagdispur													60	169		229	229											18			18	247	247	5 07	
113	Buxar													115	5		120	120											26			26	146	146	1 8	
114	Dumraon													144	99	33	276	276											25			25	301	301	3 7	
115	Bhabhua											60		108	42		150	210											11			11	221	161	5 4	
116	Sasaram													276	64		340	340											30			30	370	370	2 7	
117	Chapra	166					200		200					336	717	126	1,179	1,179						49		49		10	55		4	118	1,603†	1,359	3 7	
118	Revelganj	60													199		199	199										27	23			50	309	309	3 8	
119	Siwan	83													222	60	282	282											31			31	366	366	3 9	
120	Motihari									60		72			194		194	322						603	13	616				98		6	720	1,042	347	2 3	
121	Bettiah													120	351	33	504	504							15	15			15		11	26	530	530	3 7	

22	Muzaffarpur ...	180			...	...			..	167	...		133	237	510	..	743	1,043					38	38			60			98	1,321	1,021	2·2
23	Hajipur									57				36	224	..	26	317								84					84	401	344	3 5
24	Lalganj								..				120	60	152		212	332								6				..	6	338	219	4 4
25	Sitamarhi		..		..										227		227	227														227	237	3 1
26	Darbhanga ...	243												406	463		869	869					30	30		...	185			215	1,327	1,327	3 09
27	Madhubani ...	..	...		..								55	132	229		361	416					149	149		..	..			149	565	5 0	4 5
28	Roserah ..	...	..											17	105	4	285	285		..							20		2	22	307	307	8 2
29	Samastipur					1,275			1,275						272		272	272						...							1,547	272	3 93
	Divisional Total	1,338				1,275	517		1,792	284	297	372	308	4,324	7,261	553	12,148	13,392			454	104	6·2	271	524	...	242		797	360	359	2,681	19,157	15,145	2 9
	BHAGALPUR DIVISION																																	
130	Monghyr											..	240	550	768	180	1,498	1,738		..					..	20	..	93	...	36	118	1,856	1,616	2 5
131	Jamalpur			...		...		167	167			...		70	36		106	106											64	64	337	337	1 7
132	Bhagalpur	180	...	...									180	771	422	180	1,373	1,553								19					84	1,817	1 837	1 6
133	Colgong		...	..		...		108	108			240	..																		36	384	144	2 6
134	Purnea ...		..	..	..							..	..	154	207		361	361					50	50			36		23	73	434	434	1 9
135	Kishenganj	..	...			...		...				240	..		(a)126	(b)68	223	463		•			41	41		..				41	504	264	4 3
136	English Bazar		96‡						96				408	127	118		245	653													749	245	1 5
137	Old Malda			..	..	...						288		72			72	360													360	72	2 9
138	Deogarr	..													192		192	212					...								212	192	2 4
139	Sahibganj			...	...							120			140	60	200	320													320	240	1 4
	Divisional Total	180	96					275	371		300	648	828	1,744	2,038	484	4 2 0	6 040					91	91		39		163		123	416	7,613	5,161	2 8
	ORISSA DIVISION																																	
140	Cuttack	168	..					632	632						219		219	219					102	102					91	193	1,149	1,149	3 1
141	Jajpur	120	...		..	...	..					240		72	124	36	232	472													352	352	3 3
142	Kendrapara	165			..	..		..	...			305	..	84	133		217	522													688	383	5 4
143	Balasore ...	209			..							112		99	326		425	537		•							123		2	124	370	758	4 1
144	Puri	156											..	158	257	180	618	618					38	33		..	38			76	850	850	2 5
	Divisional Total	819						632	632			657		445	1,059	216	1,711	2,368					140	141			160		38	333	4,142	3,485	2·7
	CHOTA NAGPUR DIVISION																																	
145	Hazaribagh												60§	34	141	24	199	259		...			20	86	106		25	...		...	131	365	290	3·3
146	Chatra							232	232																							252	252	4 1
147	Lanchi ..													16	139	48	352	352		•							67			67	419	419	2 4
148	Lohardaga		..		..	...		52	52			110§						110					...								162	162	4 7
149	Daltonganj		...					...						84	98		182	182					...			...				24	164	144	3 0
150	Purulia	..		...		..							141§	72	69	84	225	30													255	255	2 6
151	Jhalda ...	...		..								10 §				24	24	1.0														135	135	3 5
152	Raghunathpur ...		..	..											48	44	92	1														96	96	3 9
153	Chaibassa	...		..										102	71	60	233	2 3														233	233	3 3
	Divisional Total							284	284			211	201	457	493	288	1 240	1,457					20	86	106		25	91			222	2,181	2,116	3 0
	GRAND TOTAL	3,446	96		29,322	5 09	517	2,411	37,244	2 223	7,103	3 9 8	3 642	16,332	31,686	7 633	55,657	72,603	24	89	154	267	3,390	1 97	5,33		645	149	3,069	1,037	787	11 600	1,25,2 0	68, 83	2 7
	GRAND TOTAL FOR 1898-99	2,801	.	.	30,000	4,142	355	2,224	36,721	2,531	6,379	4,633	4,136	17,178	32,627	7,775	57,580	57,241	44	82	147	273	2,678	1,685	4,363	44	1,093	841	2,414	1,133	536	10,464	1,25,530	65,576	2 6

(a) Includes Rs. 10 as reward for passing Lower Primary examination
(b) Ditto ditto ditto.
* Excluding an uncashed cheque of Rs. 130
† If Rs 463, on account of school fees collected during the year, and Rs. 87 on account of interest of the Bharataswari Patsala Fund, be added, the total would tally with total of group 7 of Statement III.
‡ Rupees 96 paid to two Mukhtabs
§ Granted for the primary classes of the schools.

APPENDIX K.

Statement showing the loan transactions of Municipalities in the Province during the year 1899-1900.

Serial number of Municipalities	Name of Municipality.	Amount of loan sanctioned— From Government.	Amount of loan sanctioned— Outside Government account	Rate of interest per cent. per annum	Purpose for which sanctioned.	Number and date of order sanctioning the loan.	Balance of last year.	Amount of loan during the year.	Total.	Amount repaid during the year.	Balance of loan at the close of the year.	Amount of interest due.	Amount of interest paid	Balance of sinking fund.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
							Rs. A P.	Rs.	Rs. A. P.	Rs. A. P	Rs. A. P.	Rs. A. P.	Rs. A P	Rs.
1	Burdwan		1,25,000 25,000	5 per cent 4½ ,, ..	For the construction and extension of water-works.	India Government No. 39, dated 26th February 1883. India Government No 11, dated 11th February 1886. Government letter No 2849, dated 18th December 1891.	1,12,000 0 0	..	1,12,000 0 0	. ...	1,12,000 0 0	6,991 9 3	5,363 14 6	58,000
19	Serampore	30,000	...	4½ ,, ...	Drainage work	No. M. $3\frac{L\ 3}{11}$ 11, dated 26th November 1890.	22,856 5 7	.	22,856 5 7	1,277 12 2	21,578 9 5	1,028 8 6	1,028 8 6	...
			50,000	6 ,, ...	Construction of portable railway.	8th July 1898	50,000 0 0	...	50,000 0 0		50,000 0 0	3,000 0 0	3,000 0 0	38,770, including a payment of Rs. 2,500 made during the year, not shown in the Accountant-General's Books.
26	Howrah	15,00,000	.	4 ,, ..	Water-works ..	India Government No 26A., dated 5th January 1894	14,40,478 6 9		14,40,478 6 9	63,604 8 1	13,76,873 14 8	86,361 15 9	86,361 15 9	*Vide* remarks in Form III.
		22,000		4 ,,	Plague expenditure ...	India Government No 5274A, dated 8th December 1897.	11,000 0 0	...	11,000 0 0	11,000 0 0		330 0 0	330 0 0	...
		50,000		4 ,, .	Water-works extension	Bengal Government No 657M, dated 13th February 1900.	...	50,000	50,000 0 0	..	50,000 0 0	...	..	...
		10,000	..	4 ,, ..	Improvement of the yard and conservancy.	Bengal Government No 1232M., dated 26th March 1895.	2,161 11 0	.	2,161 11 0	2,161 11 0	...	65 1 1	65 1 1	...
		40,000	...	4 ,,	Water-works extension .	Bengal Government No. 5573M, dated 18th December 1897.	38,662 5 1		38,662 5 1	1,391 12 8	37,270 9 5	1,533 11 4	1,533 11 4	...
27	Bally . ..	.	7,980	6 ,,	Municipal office building	23rd April 1895	1,480 0 0	...	1,480 0 0	500 0 0	980 0 0	33 12 6	33 12 6	..
29	Manicktala ...	25,000	...	4½ ,, ...	Laying pipes for the supply of filtered water from the Calcutta main.	Bengal Government No 2099M., dated 19th June 1893.	12,626 1 10	...	12,626 1 10	2,593 10 0	10,032 7 10	339 5 3	339 5 3	...
34	Rajpur	3,750	...	4½ ,, .	Water-supply	Bengal Government No 1777M., dated 28th March 1898.	3,661 2 1		3,661 2 1	183 12 6	3,477 5 7	123 11 4	123 11 4	...
39	South Barrackpore ...	2,400	...	4½ ,, .	Ditto	Bengal Government No. 258M., dated 14th January 1899.	2,400 0 0		2,400 0 0	2,400 0 0	...	93 11 5	93 11 5	...
43	Barasat ...	5,000		4½ ,, ..	Ditto .	Bengal Government No. 3655 M., dated 31st July 1899	...	2,500	2,500 0 0	...	2,500 0 0	...	...	..
50	Krishnagar ...	28,000	.	4½ ,,	Drainage and water-supply	Bengal Government No. 1063M., dated 21st February 1899	28,000 0 0	...	28,000 0 0	1,343 1 7	26,657 14 5	1,345 1 1	1,345 1 1	...
52	Ranaghat ...	5,000	..	4½ ,,	Water-supply and other sanitary improvements.	Bengal Government No. 5031M., dated 30th December 1896	4,384 3 1	...	4,384 3 1	433 15 7	3,950 3 6	193 7 5	193 7 5	...
53	Nadia ..	2,000	...	4½ ,, ..	Water-supply	Bengal Government No 1863M, dated 25th March 1898	1,634 12 8		1,634 12 8	381 13 3	1,252 15 5	69 5 1	69 5 1	...
56	Meherpur	1,500	..	4½ ,,	Ditto ..	Bengal Government No 345M, dated 21st Jan 1897, and No 1971M, dated 7th April 1897	1,250 14 4		1,250 14 4	133 1 10	1,117 12 6	54 13 0	54 13 0	...

65	Kotechandpur	3,000		4½	,,	Ditto	Bengal Government No 845 M, dated 18th February 1897 and No 2730M dated 20th May 1897	900 0 0		900 0 0	362 5 8	537 10 4	14 4 10	14 4 10	..
69	Debhata	2,000	.	4½	,,	Re-excavating tanks and reserving them for drinking purposes	Bengal Government No 1120M, dated 19th March 1896	1,490 6 8		1,490 6 8	185 8 9	1,304 13 11	65 0 1	65 0 1	.
70	Rampur Boalia	5,000	..	4½	,,	Drainage works	Bengal Government No 6148M., dated 1st November 1898.	5,000 0 0		5,000 0 0	200 11 4	4,799 4 8	190 12 7	190 12 7	..
		15,000		4½	,,	Ditto	Bengal Government No M $\frac{3L}{9}$-6, dated 22nd April 1890.	3,744 3 6		3,744 3 6	1,728 13 7	2,015 5 11	149 4 1	149 4 1	
72	Dinajpur ..	10,000		4½	,,	Ditto ..	Bengal Government No 1186M., dated 10th March 1894	3,741 2 3	...	3,741 2 3	1,529 15 6	2,211 2 9	151 5 4	151 5 4	... .
73	Jalpaiguri ...	18,000	...	4½	,,	Ditto	Bengal Government No. 714M, dated 15th February 1894	15,556 8 7		15,556 8 7	681 14 6	14,874 10 1	602 7 4	602 7 4	... .
		..	60,000	6	,,	Water-works ...	26th May 1879, 17th June 1882, and 23rd December 1882	3,000 0 0	...	3,000 0 0	3,000 0 0	.....	180 0 0	180 0 0	... .
		40,000	.	4½	,,	Ditto	Government of India No 934 dated 17th February 1897	4,387 9 1		4,387 9 1	2,888 14 3	1,498 10 10	165 4 9	165 4 9	... ..
		35 000	...	4½	,,	Remodelling latrines and drains	Bengal Government No 467T.M., dated 18th June 1892	27,536 4 6		27,536 4 6	1,449 6 8	26,086 13 10	1,225 6 10	1,225 6 10	.....
		30,000	...	4½	,, ..	Steam laundry, and other improvements.	Bengal Government No 1417T M, dated 10th November 1897	28,557 1 6		28,557 1 6	1,016 13 8	27,540 3 10	1,272 13 2	1,272 13 2	. ...
74	Darjeeling	30,000	..	4½	,,	Ditto	Bengal Government No 3339M, dated 6th August 1896	29,260 7 0	..	29,260 7 0	521 3 1	28,739 3 11	1,316 10 4	1,316 10 4	.....
		20,000	...	4½	,, ..	Constructing a new covered iron market	Bengal Government No 776M, dated 28th February 1895.	17,285 0 5		17,285 0 5	757 10 10	16,527 5 7	769 6 4	769 6 4	...
		20,000	...	4½	,,	Constructing settling tanks at Senchal	Bengal Government No 1323M, dated 30th March 1895 and No 206T M, dated 15th September 1898	19,686 7 5		19,686 7 5	648 6 3	19,038 1 2	883 7 2	883 7 2	.....
		30,000		4½	,,	Steam laundry	Bengal Government No 1306M, dated 18th March 1898 and No 3613M, dated 15th June 1898	29,048 12 10	...	29,048 12 10	994 7 8	28,054 5 2	1,296 2 2	1,296 2 2	. ..
		1,20,000		4½	,,	Electric light ..	Bengal Government No 3223M, dated 31st July 1896.	97,000 0 0	23,000	1,20,000 0 0	..	1,20,000 0 0	3,881 6 2	3,881 6 2	...
		2,00,000		4	,, ..	Extension of water-supply and repairs to water works and electric lighting installation.	Government of India, Finance and Commerce Department, No 1059A, dated 1st March 1900		50,000	50,000 0 0	..	50,000 0 0	.... .	....	. ...
75	Kurseong	2 000	...	4½	,, ..	Water-works ...	Bengal Government No 372M, dated 28th January 1895	430 3 3	.	430 3 3	430 3 3	.....	14 8 0	14 8 0	...
76	Rangpur	10,000	..	4	,, ..	Drainage	Bengal Government No 910M, dated 24th February 1900.	..	10,000	10,000 0 0	...	10,000 0 0	..	...	
80	Serajganj	5,000		4½	,,	Sanitary improvement	Bengal Government No 3257M, dated 3rd August 1896	4,169 10 7		4,169 10 7	443 11 6	3,725 15 1	182 11 2	182 11 2	
		2,500		4½	,,	Ditto ...	Bengal Government No 1073M, dated 17th March 1898	2,297 0 9	.	2,297 0 9	213 3 1	2,084 13 8	101 0 1	101 0 1	
81	Dacca	1,25,000		4½	,,	Water works extension	Bengal Government No M $\frac{3-L}{3}$ 17, dated 3rd December 1889	1,07,313 0 0	...	1,07,313 0 0	2,836 4 10	1,04,476 11 2	4,797 8 6	4,797 8 6	...
82	Naravanganj	25,000		4½	,	Improvement of Market	Bengal Government No 20-M dated 15th September 1897	21,921 1 10		21,921 1 10	2,169 12 6	19,751 5 4	962 5 0	962 5 0	
83	Nasirabad	5,000		4½	,,	Water-supply	Bengal Government No 40 M, dated 29th January 1897	3 132 5 11	..	3 132 5 11	998 0 6	2,134 5 5	129 13 8	129 13 5	... ..
91	Faridpur .	5,000		4½	,	Ditto	Bengal Government No. M $\frac{3-I}{12}$ 6, dated 12th August 1890	1 542 0 1		1,542 0 1	562 8 0	979 8 1	69 6 3	69 6 3	..

APPENDIX K—*concluded.*

Serial number of Municipality.	Name of Municipality	Amount of loan sanctioned— From Government.	Amount of loan sanctioned— Outside Government account	Rate of interest per cent. per annum	Purpose for which sanctioned.	Number and date of order sanctioning the loan.	Balance of last year.	Amount of loan during the year.	Total	Amount repaid during the year	Balance of loan at the close of the year.	Amount of interest due.	Amount of interest paid.	Balance of sinking fund.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
		Rs	Rs.				Rs. A P	Rs.	Rs. A P.	Rs A P.	Rs. A. P.	Rs. A P	Rs. A. P	
102	Chittagong	45,000	...	4½ per cent.	Constructing a General Hospital.	Bengal Government, 1357M, dated 20th March 1894	33,188 0 6	.	33,188 0 6	2,694 7 5	30,493 9 1	1,463 7 9	1,463 7 9	..
		5,000	...	4½ ,, ...	Burial ground and other improvements.	Bengal Government, 3471M, dated 14th August 1896	4,169 10 7		4,169 10 7	443 11 6	3,725 15 1	182 11 2	182 11 2	.
103	Cox's Bazar	2,000	..	4½ ,, ...	Construction of Office building.	Bengal Government No 2551M, dated 27th April 1898.	1,819 6 9		1,819 6 9	373 7 0	1,445 15 9	77 11 6	77 11 6	...
104	Patna ... *	3,18,000	...	4½ ,,	Drainage .. .	Bengal Government No 19T M, dated 29th April 1893	2,92,819 13 0	...	2,92,819 13 0	6,314 0 1	2,86,505 12 11	13,106 10 5	13,106 10 5	. ...
108	Gaya	45,000		4½ ,,	Sanitary improvements	Bengal Government No 7286M, dated 28th December 1898.	45,000 0 0		45,000 0 0	2,156 15 1	42,843 0 11	2,001 0 1	2,001 0 1	..
111	Arrah	1,60,000	...	4 ,,	Water-works ..	Bengal Government No 171T M, dated 24th May 1893, and No 1357M, dated 2nd April 1895	91,447 6 0	..	91,447 6 0	2,116 9 10	89,330 12 2	3,636 15 0	3,636 15 0	.....
123	Muzaffarpur ...	60,000	..	4½ ,,	Drainage	Bengal Government No 2443M, dated 26th July 1893	55,825 4 8		55,825 4 8	1,165 0 10	54,660 3 10	2,499 2 10	2,499 2 10	...
126	Darbhanga	40,000	...	4½ ,, .	Sanitary improvements	Bengal Government No 745M dated 26th February 1897, and No 2727M, dated 8th May 1897	33,357 4 1	.	33,357 4 1	6,897 12 6	26,759 7 7	1,413 9 2	1,413 9 2	..
130	Monghyr	10,000	...	4½ ,,	For repairing and levelling uncovered drains.	Bengal Government No 59 T M, dated 31st May 1899	...	10,000	10,000 0 0	.	10,000 0 0			.....
131	Jamalpur ..	3,600	...	4½ ,,	For completing the drainage scheme of the town	Bengal Government No 4295M, dated 25th August 1899	.	3,600	3,600 0 0	144 8 2	3,455 7 10	81 0 0	81 0 0	. ....
		3,000	...	4½ ,, ...	Remodelling the bazar drains.	Bengal Government No 2959M, dated 29th March 1898.	2,756 7 0*	.	2,756 7 0	254 10 4*	2,501 12 8*	121 3 4*	121 3 4	... ..
132	Bhagalpur ..	.	50,000	6 ,, ...	Water-works .	7th July 1898 .	22,000 0 0	.	22,000 0 0		22,000 0 0	1,320 0 0	1,320 0 0	Rs. 6,418 (local figures).
134	Purnea	2,80,000	...	4 ,,	Ditto	..	2,86,311 9 9	..	2,86,311 9 9	5,866 4 8	2,80,445 5 1	11,394 6 2	11,394 6 2	...
		2,500	...	4½ ,,	Extension of Part IX of the Act.		2,043 7 7	.	2,043 7 7	477 4 10	1,566 2 9	86 10 4	86 10 4	
144	Puri	20,000	...	4½ ,,	Drainage ..	Bengal Government No. 2271 M, dated 27th September 1893	11,105 13 8	.	11,105 13 8	2,028 7 5	9,077 6 3	477 3 1	477 3 1	...
	Total .	34,36,250	3,17,980	.			30,41,439 8 2	1,49,100	31,90,539 8 2	1,31,656 4 9	30,58,883 3 5	1,58,119 10 7	1,56,331 15 10	98,188 0 0

* A cheque for Rs 187 14-10 [including Rs. 123 2 2 on account of principal and Rs 64-12-8 as interest] issued by the Municipality in March 1898, was included in the Accountant General's Books in April 1899. The Accountant-General's Books also include annas 7 and pies 5 realized from the local Treasury staff as penal interest

APPENDIX L.

Statement showing the grants and contributions made to the Municipalities in Bengal during 1899-1900.

Municipality.	1898-99.	1899-1900.	For what purpose.
1	2	3	4
A.—Provincial Funds.			
(a) Medical.			
	Rs.	Rs.	
Burdwan	785	1,589*	* Rupees 1,500 for the salary of the Assistant Surgeon in charge of the Burdwan Charitable Dispensary, Rs. 48 cost of medical forms, and Rs 41 cost of diet of patients in criminal cases sent up by the police for treatment.
Katwa	13	...(a)	(a) Rupees 14 worth of forms were received from Government, but not shown here, as it was not cash income.
Raniganj	21	...(b)	(b) Rupees 21 worth of forms, &c., were received from Government, but not shown here, as it was not cash income.
Midnapore	18	104	Dieting of wounded police cases.
Jainagar	...	100	For maintenance of dispensary.
Nadia	...	1,000	To pay off the debt on account of Garrett Hospital building, &c.
Kushtea	32	...	
Khulna	1,000	4,000	For construction of the Woodburn Hospital and charitable dispensary.
Jalpaiguri	195	65	Cost of diet of police cases in hospital.
Rangpur	23	42	Ditto ditto.
Patna	67	81	Diet of police cases.
Narayangange ...	...	10	Cost of diet of police cases in hospital.
Nasirabad	...	2,000	For the support of the Charitable Dispensary.
Pirozpur	55	65	
Chittagong	...	6,000	Maintenance of the General Hospital and repair to the Municipal dispensary.
Dinapore	...	164	For medical purposes.
Chapra	281	198	Cost of dieting patients in police cases paid from the Magistrate's contingencies.
Monghyr	83	2	Cost of dieting police cases in the Hospital.
Bhagalpur	12	19	
English Bazar ...	80	50	Subscription to the charitable dispensary on account of Government estates of English Bazar.
Ranchi	...	240	Sanctioned from the Government estates in Ranchi to the Ranchi dispensary. Sanctioned in Government No. 7019Medl., dated 13th December 1898.
Lohardaga	...	113	The contribution was nominal It was paid by Government in lieu of the Government allowance to the Civil Hospital Assistant paid by the Municipality for six months.
Chaibassa	200	200	For the in-door ward of the charitable dispensary.
Total ...	2,865	16,042	

APPENDIX L—*continued.*

Municipality.	1898-99.	1899-1900.	For what purpose.
1	2	3	4
A.—Provincial Funds—*concluded.*			
(b) Education.			
	Rs.	Rs.	
Burdwan	681	460	Grant-in-aid to the Burdwan Municipal School.
Midnapore	2,100	2,100	For maintenance of the Midnapore College and Collegiate School.
	84	86	For the support of the Hindu Girls' School in proportion to the income from private sources.
Chittagong	916	363	Grants-in-aid to Municipal school.
Total ...	3,781	3,009	
(c) For General Purposes.			
Howrah	8,000	30,000	For plague expenditure.
Cossipore-Chitpur ...	...	700	Contribution from the Commissioner of Police, Calcutta, for assessment and collection of Jute warehouse fees.
Manicktala	. .	50	
Ranaghat	500	500	For maintenance of approaches to the Ferry.
Khulna	1,000	1,000	For maintenance of Government roads within municipal limits.
Darjeeling	6,484	31,634	For the maintenance of Government roads within municipal limits ... ... Rs. 4,634 For relaying and altering the Shrubbery water-pipe ... 2,000 Government grant for repairing damages done to roads, &c., by the cyclone of the 24th September 1899 ... 25,000 31,634
Rangpur	...	5,000	For the improvement of the town.
Nasirabad	...	3,925	For the improvement of the drainage, lighting and river frontage of the town.
Monghyr	300	300	For the support of the Government gardens.
English Bazar ...	...	5,000	Contribution paid by Government for improvement of the town.
Chaibassa	800	800	For the efficient maintenance of roads and sanitary arrangements.
Total ..	17,084	78,909	
Total of Provincial ...	23,730	97,960	

APPENDIX L—*continued.*

Municipality.	1898-99.	1899-1900.	For what purpose.
1	2	3	4
B.—Grants from District Funds.			
(*a*) *Medical.*			
	Rs.	Rs.	
* Burdwan	300	900*	*Rupees 300 being the contribution of the Burdwan District Board towards the pay of the lady doctor attached to the Burdwan Charitable Dispensary, Rs 300 contribution of the Board, towards the dispensary for 1899-1900, and Rs. 300 contribution of the Board towards the pay of the lady doctor attached to the Dispensary was received on the 30th March 1899 and remitted to treasury, but the treasury having refused to accept the remittance, the amount has been credited in 1899-1900.
Katwa	200	...	
Raniganj	100	100	
Bankura	1,000	1,000	In aid of the Bankura Charitable Dispensary.
Vishnupur	144	144	In aid of the Vishnupur Charitable Dispensary.
Sonamukhi	...	240	In aid of the Sonamukhi Charitable Dispensary.
Midnapore	300	815	For the maintenance of the charitable dispensary, Rs. 240 being the contribution from the Midnapore Pilgrims' Lodging-house Fund.
Chandrakona ...	180	180	For the maintenance of the charitable dispensary.
Ramjibanpur ...	80	60	
Khirpai	330	180	
Arambagh	775	900	In support of the Arambagh Dispensary.
Rajpur	144	144	For maintenance of dispensary.
Baruipur	120	120	
Jainagar	.....	300	
Baraset	240	120	
Basirhat	120	120	
Baduria	120	120	
Krishnagar	600	600	
Nadia	300	300	
Kushtea	120	120	
Kumarkhali	110	120	
Meherpur	120	120	
Chakdaha	90	90	
Berhampore	500	650	Contribution towards the pay of the Assistant Surgeon of the dispensary.
Azimgunj	120	120	
Jangipur	550	650	
Jessore	600	1,610	Rupees 1,010 for the construction of the Woodburn Surgical Ward and Rs. 600 ordinary annual contribution for the maintenance of the charitable dispensary.
Kotechandpur ...	50	50	For maintenance of dispensary.
Maheshpur	300	300	
Khulna	324	1,024	Rupees 324 for the maintenance of the dispensary and Rs 700 for construction of the Woodburn Hospital and Charitable Dispensary

APPENDIX L—*continued.*

Municipality.	1898-99.	1899-1900.	For what purpose.
1	2	3	4
B.—Grants from District Funds—*continued.*			
(*a*) *Medical*—continued.			
	Rs.	Rs.	
Satkhira	240	240	For maintenance of the charitable dispensary.
Rampur Boalia ...	660	360	Towards the pay of the Lady Doctor for the Boalia Dispensary.
Dinajpur	1,500	500	Maintenance of the Sadar Dispensary.
Jalpaiguri	180	180	Contribution on account of the pay of the midwife
Rangpur	...	1,200	For the maintenance of the Municipal Dispensaries.
Bogra	396	535	In support of the Municipal Dispensary.
Pabna	300	300	For the maintenance of the Charitable Dispensary.
Serajganj	200	200	
Dacca	250	250	For maintaining a Veterinary Assistant Surgeon at Dacca.
Nasirabad	600	600	For support of the local Dispensary.
Jamalpur	275	375	
Sherpur	150	165	
Kisorgunj ...	300	300	
Bazitpur	200	220	
Faridpur	360	360	
Madaripur	240	220	
Barisal	1,200	1,200	
Nalchiti	200	200	
Jhalokati	260	260	
Pirozpur	367	433	
Comilla	600	550	Treatment of out-door patients by the Comilla Charitable Dispensary.
Brahmanbaria ...	300	300	Support of Charitable Dispensary.
Chandpur	...	300	
Patna	6,000	6,000	Annual for medical purposes.
	545	475	Special for medical purposes.
Barh	600	600	For medical purposes.
Bihar	500	500	
Dinapore Nizamat ...	600	200	
Gaya	2,500	2,500	For the maintenance of the Gaya Pilgrim Hospital.
Daudnagar	587	298	For the maintenance of the Daudnagar Dispensary.
Arrah	1,530	2,500	For maintenance of dispensary.
Jagadispur	540	...	
Buxar	300	...	
Bhabhua	300	300	
Sassaram	540	540	
Chapra	3,000	3,000	For Maintenance of dispensary from Saran District Board.
Sewan	300	300	Contribution towards the maintenance of the Sewan Charitable Dispensary.
Motihari	1,300	1,300	For the maintenance of Charitable Dispensaries.
Bettiah	600	600	
Muzaffarpur	3,000	3,000	For maintenance of dispensary.
Hajipur	390	470	Out of Rs. 470 Rs. 350 paid by the District Board, Muzaffarpur, and Rs. 120 by the Lalganj Municipality towards the maintenance of the Charitable Dispensary at Hajipur.

APPENDIX L—*continued.*

Municipality.	1898-99.	1899-1900.	For what purpose.
1	2	3	4
B.—Grants from District Funds—*concluded.*			
(*a*) *Medical*—concluded.			
	Rs	Rs.	
Sitamarhi ...	...	600	For maintenance of Sitamarhi Charitable Dispensary. Includes Rs. 300 on account of District Board contribution for 1898-99 received during the year.
Madhubani	600	600	In support of the municipal hospital.
Roserah	350	325	In aid of the Roserah Charitable Dispensary.
Monghyr	1,560	1,690	For the support of the Charitable Dispensary.
Bhagalpur	600	600	
Colgong	...	150	
Purnea	1,000	1,000	
Kishenganj		113	District Board's contribution to the pay of the Lady Doctor of the Kishenganj Charitable Dispensary
English Bazar	1,200	1,200	For the maintenance and support of the Charitable Dispensary.
Old Malda ...	120	120	
Total	45,277	49,426	
(*b*) *Education.*			
Midnapore	266	337	Grant from the Mohsin Fund as part of school fees of Muhammadan students of the Midnapore College
Samastipur	...	200	Contribution from District Board towards middle English school.
Total ...	266	537	
(*c*) *For General Purposes.*			
Baraset	.....	82	Contribution towards the wages of municipal coolies employed in putting earth on the flanks of the Jessore Road for preserving the levels of the drains.
South Barrackpore ...	18	... ..	
Rangpur	...	950	For the sanitary improvement of the municipality.
Faridpur	37	... .	
Barisal	...	1,750	
Patna	...	500	
Gaya	...	500	For deepening and fencing kutchapucka tank.
Bhagalpur	7,500	5,000	Bhagalpur District Board's contribution to the water-works.
Deoghur	700	700	From the Pilgrims' Lodging House Fund for the improvement of conservancy and street lighting.
Total ...	8,255	9,482	
Total District Fund ..	53,798	59,445	

APPENDIX L—*continued.*

Municipality	1898-99.	1899-1900.	For what purpose.
1	2	3	4
C.—From other sources.			
(a) Medical.			
	Rs.	Rs.	
Burdwan	7	...	
Raniganj	344	408	
Bankura	100	...	
Vishnupur	...	100	Received from the Maharaja of Darbhanga as donation towards the improvement of the Vishunpur Dispensary building.
Sonamukhi	...	382	Donation for the construction of the Dispensary building.
Midnapore	804	561	Public subscription in aid of the Dispensary.
Tamluk	403	247	
Chandrakona	...	27	
Ramjibanpur	148	125	
Serampore	1,191	2,984	Includes Rs. 1,705 on account of donation received by the Civil Medical Officer, Serampore, for acquiring land and ruined buildings thereon for the extension of the Serampore Hospital compound and Rs 1,279 on account of subscription of the Serampore Hospital.
Arambagh	239	611	
Baruipur	143	26	
Jainagar . .	...	60	
Basirhat	1	...	
Krishnagar	160	100	Subscription from the Maharaja Bahadur for the Krishnagar dispensary.
Santipur	56	100	Donations for dispensary building.
Nadia	506	397	Rupees 300 from the Lodging-house Fund for the maintenance of the Garrett dispensary and Rs. 7 private subscriptions, Rs 90 from the Countess of Dufferin Fund towards the support of a midwife.
Kushtea ...	423	288	Private subscriptions.
Meherpur	791	178	Donation for the Hospital building.
Berhampore ...	589	418	Public subscription for the charitable dispensary.
Murshidabad ...	1,548	1,548	Rupees 650 have been contributed by the Nawab Bahadur towards the pay of the Lady Doctor, and Rs. 200 for purchasing surgical instruments for the dispensary, Rs. 250 have been contributed by the Nawab Begum of Murshidabad for the construction of the infectious diseases ward, and Rs. 448 from public subscriptions.
Azimganj ...	150	...	
Jessore	337	983	Private subscriptions and donations for the construction of the Woodburn Surgical ward.
Khulna ...	3,602	9,433	Rupees 287 for maintenance of dispensary and Rs. 9,146 for the construction of the Woodburn Hospital and Dispensary.
Rampur Boalia	1,200	1,200	From the Prasanna Nath Rai Fund, for for the maintenance of the municipal dispensaries.
Nator	1,200	1,200	

APPENDIX L—*continued.*

Municipality.	1889-99.	1899-1900.	For what purpose
1	2	3	4
	C.—From other sources—(*contd*)		
	(*a*) *Medical*—(contd.)		
	Rs.	Rs.	
Rampur Boalia . .	465	466	From private subscription in aid of the dispensary
Dinajpur	291	149	
Jalpaiguri	848	887	
Kurseong	330	330	From the Darjeeling Improvement Fund for a pauper moribund ward.
Rampur	1,100	758	Subscription to the dispensary.
Pabna	2,569	262	
Sirajganj	765	808	
Narayanganj ...	60	130	Subscription towards the improvement of the Victoria Hospital
Nasirabad	240	240	Contributed by the Eastern Bengal Southern Railway for medical aid afforded from the Nasiarabad Dispensary to the Railway employés from private subscriptions.
Ditto ...	792	625	
Jamalpur	438	418	
Ditto	2,000	1,500	For a new Dispensary building.
Ditto	50	.....	
Sherpur	197	253	From private subscriptions
Kisorganj . .	.....	200	For the construction of the Dispensary building
Faridpur . .	123	70	For maintenance of the Dispensary.
Madaripur	275	204	
Barisal	1,820	2,310	
Nalchity	... .	...	
Jhalokati	156	136	
Pirozepur	50	48	
Comilla	2,453	815	Treatment of patients
Brahmanbaria ...	95	75	Support of Charitable Dispensary.
Patna	21	. .	
Barh	36	36	
Bihar	1,084	185	
Dinapore Nizamat ..	147	137	
Gaya	2,000	1,500	Contribution from the Lodging-house Fund for the maintenance of pilgrim hospital
Do.	79	64	Contribution from private persons for medicine for Pilgrim Hospital.
Do.	...	4,000	Contribution from the Tikari wards' estate for construction of a new operating room in the Pilgrim Hospital.
Daudnagar	165	195	Contribution from the Irrigation Department for the maintenance of the dispensary
Ditto	...	100	Contribution from Syed Mohamad Abusaheb, Khan Bahadur, for maintenance of the dispensary.
Arrah	657	574	For maintenance of dispensary.
Jagadispur	.. ...	510	
Buxar	87	10	
Bhabhua	198	353	
Sassaram	1,500	1,300	
Chapra	411	621	Subscription towards the Charitable Dispensary.
Revelganj	192	192	
Motihari	1,079	547	For the maintenance of the Charitable Dispensaries.
Bettiah	1,493	1,585	

APPENDIX L—*continued.*

Municipality.	1898-99	1899-1900.	For what purpose
1	2	3	4
C.—From other Sources—(*contd*).			
(*a*) *Medical*—(concld).			
	Rs.	Rs.	
Muzaffarpur	... ..	600	From Narhan Estate for maintenance of dispensary
Hajipur	187	416	Out of this, Rs. 100 paid by Halkhoreichy, Hajipur town, and Rs 50 by Babu Langat Singh of Dharharma, Hajipur, as donation towards Charitable Dispensary
	50	.....	
Sitamarhi	1,020	1,041	For the maintenance of the Sitamarhi dispensary.
Darbhanga	. .	1,858	Rupees 1,654 contributed by Rai Ganga Prashad Singh Bahadur, for the purchase of instruments for the Banwari Lal Hospital The balance of Rs. 204 was collected by private subscription towards maintaining the Banwari Lal Hospital
Madhubani	714	929*	Subscriptions by private individuals towards the dispensary. * Excludes Rs 92-10 on account of price of medicines and Rs 6-4, the miscellaneous receipts, which have been shown in Form II.
Roserah	650	836	For the support of the Roserah Charitable Dispensary.
Samastipur	739	1,106	Public subscription for the Samastipur Charitable Dispensary.
Monghyr	300	300	From Countess of Dufferin Fund towards half the salary of the female hospital assistant
	591	3,855	Private subscriptions and donations for the dispensary and for a veterinary dispensary
Bhagalpur	114	1,481	Subscriptions from Baneli Raj and other sources
Colgong	122	136	Subscriptions from Baneli Raj in aid of the dispensary.
Krishenganj	675	1,315	Subscriptions from Baneli Raj and donations towards the female ward of the dispensary
English Bazar ...	302	175	Subscriptions in aid of the dispensary.
Old Malda	93	108	
Hazaribagh	630	644	Contribution towards the maintenance of the Charitable Dispensaries.
Chatra ...	64	82	
Ranchi	752	770	
Lohardaga	21	272	
Daltonganj	150	... ..	
Purulia	447	5,670	Contribution towards the maintenance of the Charitable Dispensary and for the extension of the dispensary buildings.
Jhalda	.....	24	Contribution towards the maintenance of the Charitable Dispensaries.
Chaibassa	1,494	603	
Total ...	47,323	66,220	

APPENDIX L—*continued.*

Municipality.	1898-99.	1899-1900	For what purpose.
1	2	3	4
C.—From other sources—(*contd*).			
(b)—Education.			
	Rs.	Rs.	
Midnapore	107	108	Local subscription for the support of the Hindu Girls' School
Santipur	...	200	For establishing a freeship in the Municipal High School
Bogra	110	..	
Chittagong	38	31	Contribution to municipal school.
Chapra ...	...	238	For erection of an upper primary school building at Rattanpura
Motihari	...	500	For the re construction of Middle English school building
Samastipur	.	767	Public subscription to middle English school
Total .	255	1,844	
(c)—For General Purposes			
Kalna	26		
Ramjibanpur .	8		
Hooghly-Chinsura ...	156	463	Out of the sum of Rs 463, Rs 455 was received from Babu Upendro Nath Mullick as contribution for widening the southern portion of Hossen Lane, and Rs 8 from Maulvi Mozaharal Anwar for the construction of a drain in Sonatally
Serampore	..	160	Contribution of Rs 100 paid by Mr W R. Criper and Rs. 60 by Messrs Shib Chandra Mookerjee and Son, of Konnagor, for acquiring land required for the extension of the Dakhinapara road, Konnagor
Uttarpara	...	23	Paid by Babu Amrita Lal Munshi, being half the cost incurred by the Commissioners in converting the fitting *cutcha* drain leading from the Babu's house to the drain in Joy Kissen Babu's Street into a *pucca* one
Bhadreswar		500	Given by Babus Satya Kripal Banerjee and Satya Bhupal Banerjee as contribution towards metalling the Sibtala ghât road at Tilimpara.
Howrah	154	527	Received from— Rs. (1) Babu Autul Krishen Ghose for improving Koyal Bagan Lane, Sulkea 15 (2) Babu Narain Chandra Chatterjee for improving Kaipukur Lane, Shibpur ... 37 (3) Babu Khirod Chandra Ghose for acquiring land in Sonaton Mistry's Lane ... 340 527

APPENDIX L—*concluded.*

Municipality.	1898-99.	1899-1900	For what purpose.
1	2	3	4
C.—From other sources—*concld.*			
(*o*) *For General Purposes*—concld			
	Rs.	Rs.	
Cossipore-Chitpur ..	634	...	
Manicktala	...	350	Rupees 250 contribution towards the cost of the municipal building and Rs 100 for repairs of roads
Barnagore	242	10	For a light post.
Gardon Reach ...	...	6,131	Rupees 5,697 towards the cost of acquiring land for a road and Rs. 434 for supply of filtered water
Titaghar	500	2,000	Rupees 1,500 for construction of a new road and repairs of others, Rs 400 for excavation of a tank, and Rs 100 for conservancy improvement of the town.
Jainagar	...	130	Contribution from private gentlemen for widening a road and construction of a drain.
Santipur	...	300	For improvement of a drain.
Nadia	.	284	Contribution from Lodging-house Fund for latrine establishment
Meherpur	35	5	
Murshidabad ...	3,600	3,600	From the Nizamut Fund for the conservancy of the town.
Azimganj	...	30	Contributed by Rai Setab Chand Nahar Bahadur, towards the extension of the Kasiganj ghât lane
Darjeeling	1,340	1,340	From the Darjeeling Improvement Fund for— Rs. Conservancy Establishment at Lebong . 130 Porters' and Dandiwallas' Act 210 Cooch Behar Loan ... 1,000 Total ... 1,340
Dacca	...	34	
Nasirabad	435	30	
Faridpur	800	200	
Jhalokati	84	.	
Patna	1,049	2,684	
Gaya	1,000	2,000	Contribution from the Lodging-house Fund for erecting latrines in Gaya town
Motihari	...	40	For metalling of a road.
Lalganj	...	600	Contribution from Mr. Lewis, Manager of Singhia Factory, for metalling bund road which lies in mahalla Agarpur, 16, Sarai Chak Singhia Saleh.
Darbhanga	...	142	Contribution by the local Muhammadans for acquiring land for a burial ground.
Deoghur	240	240	Contribution from Nagore Raja's Estate. This grant is made annually without any condition.
Total ...	10,303	21,823	
Total from other sources ...	57,881	89,887	
Grand Total	1,35,409	2,47,292	

APPENDIX M.

APPENDIX M.

Statement showing the sources of water-supply in the Municipalities in the Province during the year 1899-1900.

Name of Municipality	Serial number of Ward or Mahalla.	Population by last Census	Name of Ward or Mahalla—			Sources and character of unfiltered water-supply									Ownership or control.									Is permanent supply adequate to population?	Remarks of Inspecting Officers
			Supplied from water-works	Supplied from river, khal or canal	Supplied from tanks or wells	Wholesome tanks	Unwholesome tanks	Total tanks	Wholesome wells	Unwholesome wells	Total wells	Total sources	Perennial	Intermittent	Government		Municipal					Private			
															Tanks	Wells	Tanks set apart for drinking	Tanks set apart for bathing	Tanks set apart for washing clothes, &c	Wells set apart for drinking	Other wells	Tanks.	Wells		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Burdwan	I	.	Most part	A very small portion	A very small portion	28		28	1		1	29	29		3	1		2	1			22		Sufficient water-supply	
	II		Ditto	Ditto	Ditto	2		2				2	2			..	..					2			
	III		Ditto	Ditto	Ditto	14		14	10		10	24	24							..		14	10		
	IV		Nil	A greater portion from Eden Canal and Banka	Ditto	12		12	4		4	16	16			1						12	3		
	V		Nil	Ditto	Ditto	19		19	1		1	20	20							1		19			
	Total	34,477			Total	75		75	16		16	91	91		3	2		2	1	1		69	13		
Kalna	I	...	... .	Ganj	.	10	33	43				43	19	24			2		a			41		Yes.	
	II		.	Lakshanpara	..	16	101	117				117	32	85		..	2					115		,,	
	III		... .	Nebpara	.. .	20	68	88				88	32	56			1				..	87	.	,,	
	Total	9,436			Total	46	202	248				248	83	165			5					243			
Katwa.	I		... .	Katwa		1	20	21	54		54	75	57	18					..			21	54	Yes	
	II		"	Gunjmurahidpur			28	28	160		160	188	164	24					.			28	160	,,	
	III	.		Atuhat		1	36	37	14		14	51	28	23	2	1		—	.		1	35	12	,,	
	Total .	6,699			Total	2	84	86	228		228	314	249	65	2	1					1	84	226		
Dainhat.	I	..	...	.	.	15	11	26				26	21	5						..		26		Yes.	
	II		.. ...	.		12	11	23				23	18	5		...			..			23		,,	
	III		.. ...			12	15	27				27	15	12		..	1					26		,,	
	Total ..	5,144			Total	39	37	76				76	54	22			1		...			75			
Ranigan.	I	...		Feeder road Saldanga, &c	... ..	6	12	18	80	37	117	135	86	49	...	2	1	5		5		12	110	Adequate	
	II	...	.....	Dhobapara, Kumarbazar.	.....	1	4	5	51	54	105	110	52	58	..	2			.	3		5	102	Ditto.	
	III		.....	Barabazar	. ...	.	.	.	25	15	40	40	10	30			..		...		...	.	40	Inadequate.	

	Total ...	13,772			Total	7	16	23	156	106	262	285	148	137		2	1	5		8		17	252		
Asansol.	I II III IV		East Indian Railway Company's hydrants	.....	Coal pits	4	29	33	60	42	102	135	64	71		4				..		33	98	Barely, and largely dependent on East Indian Railway Company's hydrants	
	District Total.	11,737			District Total	4	29	33	60	42	102	135	64	71		4						33	98		
Birbhum Suri	I		...		West Khottabazar ...	3	2	5	4		4	9	7	2		1	1	1		2		3	1	Yes.	Sufficient at present
	II				East ditto	13		13	1		1	14	9	5						1	..	13	2	,,	
	III				Anandapur ...	10	2	12	3		3	15	13	2						1		12		,,	
	IV				Sehara	11		11	3		3	14	11	3						2	1	11		,,	
	V		...		Chandi	1	3	4	2		2	6	3	3						1	1	4		,,	
	VI		...		Harrietganj	3	2	5	2		2	7	5	2						1	1	5		,,	
	VII		...		Barunpara	6	3	9				9	7	2								9		,,	
	Total	81,265			Total	47	12	59	15		15	74	55	19		1	1	1		8	3	57	3		
Bankura	I	2,445		Kotwali Hosamabadi Rajganj					1		1	1	1			1						..			
	II	1,317	...	Hajli Haltola Rokhit Bhokat					1		1	1	1								1				
	III	3,195		Lohar Ghattak Tanti	Lalbazar	1		1		1	1	1 1	1 1								1	1			
	IV	4,226			Nutanchati	1		1	1		1	2	2							1		1			
				Idga	Idga				3		3	3	3			2				1					
				Rampur	Rampur				2	..	2	2	2			1				1					
				Adharjoo																					
				Poddar					..																
	V	3,854	..	Lokepur																					
					Kendudihia	1		1	1		1	2	2							1		1			
				Kankata																					
				Patpur	Patpur ...				4		4	4	4			1				3					
				Gopinathpur									..												
	VI	3,706		Serampur																					
				Ilambazar																					
				Mandirgora																					
				Bagchhala																					
				Shimooldanga																					
				Nijrajagram																					
	Total	18,743			Total	3		3	13	1	14	17	17			5				7	2	3			
Vishnupur	I	1,700			Gopalganj	2		2	1	...	1	3	3	.		1						2		Yes	
	II	2 399			Krishnaganj	2		2				2	2									2		,,	
	III	2,170			Goalapara	2		2				2	2									2		,,	
					Bakultola ..																	..	..	,,	
					Rashtola					.														,,	
	IV	1,581	. ..		Raghunath Shair	2		2				2		2						...		2	..	,,	
	V	1,609			Kadakuli and Biswaspara	2		2	1		1	3	3									2	1	,,	
	VI	1,285	.		Hazrapara and Marui bazar	2		2	...			2	2		..							2		,,	
	VII	1,883			Monshatola	3		3	..			3	3									3		,,	
					Gossainpara									.											
					Sankaribazar																			,,	
	VIII	1,589			Kharbungalow	3		3		.		3	3									3			
					Dwanpara																				
					Katandhar		.																		
					Nimtola	.						...													
					Napitpara			.								..									
					Patakpara																				
	IX	1 789			Gardaraja																				
			...		Ainsbazar														..					,,	
	X	1 195			Bahadurganj	1		1				1	1									1	.		
					Kund Kurderbazar	2		2				2	2									2		,,	
					Killa					...															
					Shya Raverbazar																				
	XI	1 090	...	...	Rashtola																	..			
					Gopalpur	2		2				2	2									2		,,	
					Hikamdanga																				
					Gabdoba Tijpal																				
	Total .	18,199			Total	23		23	2		2	25	25			1						23	1	,,	

APPENDIX M—*continued.*

Name of Municipality.	Serial number of Ward or Mahalla	Population by last Census	Name of Ward or Mahalla— Supplied from water works	Supplied from river, khal or canal.	Supplied from tanks or wells	Sources and character of unfiltered water supply: Wholesome tanks	Unwholesome tanks	Total tanks	Wholesome wells	Unwholesome wells	Total wells.	Total sources	Perennial.	Intermittent	Ownership or control: Government — Tanks	Government — Wells	Municipal — Tanks set apart for drinking	Municipal — Tanks set apart for bathing	Municipal — Tanks set apart for washing clothes, &c	Municipal — Wells set apart for drinking	Municipal — Other wells	Private — Tanks	Private — Wells	Is permanent supply adequate to population?	Remarks of Inspecting Officers
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Sonarkhi	I	...	..		Krishnabazar	11		11				11	7	4				2				9		Yes	
	II				Shambazar	4		4				4	4				...					4		,,	
	III				Dawanbazar	5		5				5	4	1				1				4		,,	
	IV				Roverbazar	4		4				4	4					1				3		,,	
	V				Govindabazar	5	1	6				6	5	1								6		,,	
	VI				Lelbazar	6	1	7	3		3	10	10			1				2		7		,,	
	VII				Ajmatbazar	2		2				2	2						...			2		,,	
	VIII				Narsharipur	2		2				2	2									2		,,	
	IX				Bishingpur	4		4				4	4									4		,,	
	X				Ratengunj		1	1				1		1								1		,,	
	XI	..			Jnathbazar	3	7	10				10	8	2								10		,,	
	XII				Raghunathpur	9	3	12				12	12				1	1				10		,,	
	XIII				Ekambazar	21		21				21	18	3								21		,,	
	XIV				Harinagar	12		12				12	12									12		,,	
	XV				Khetramohanpur	5		5				5	5									5		,,	
	XVI				Hattola	3	1	4	2		2	6	5	1								4	..	,,	
	XVII				Bazar		2	2				2	2						..		2			,,	
	Total	13,459			Total	96	16	112	5		5	117	104	13		1	1	5		2	2	106			
	District Total.	50,375			District Total	122	16	138	20	1	21	159	146	13	..	7	1	5		9	4	132	1		
Midnapore.		...		...	Kolkota	8		8	3		3	11	9	2						1		5	2	No	
	I		..		Toriapara	26		26	3		3	29	24	5						2		26	1	,,	
		...	...		Sipaibazar	8		8	19	2	21	29	24	5	1	2				1	1	7	17	Yes	
					Khamelbazar	4	3	7	40		40	47	42	5						1	1	7	38	No	
					Kothbazar	34	7	41	96		96	137	127	10						3	4	41	89	,,	
					Habibpur	44	2	46	51		51	97	91	6		2					1	46	48	Yes	
					Kerantola	18	7	25	80	1	81	106	87	19	5	23				1	2	20	55	,,	
	II	...			Colonelgola	32	1	33	72		72	105	102	3				..			4	33	68	,,	
					Cantonment		2	2	1	14	15	17	15	2		3				1	1	2	10	No	
					Mirbazar	1		1	53		53	54	54									1	53	Yes	
					Alkanj	3	1	4	12		12	16	15	1					2	1	1	2	9	No.	
					Barabazar		1	1	69	5	70	71	64	7								1	70	Yes	
	III				Manikpur	18	33	51	138	2	140	191	163	28							1	51	139	,,	
					Bibiganj	5	9	14	191	6	197	211	171	40							3	14	194	,,	
			...		Chotabazar	1	1	2	29	3	32	34	29	5							1	2	31	,,	
			...		Mirzabazar	13	16	29	146	..	146	175	119	56							12	29	134	No.	
			.		Mirbazar	21		21	67		67	88	82	6						1	2	21	64	,,	
	IV		..	Nazirganj	Nazirganj	13		13	22		22	35	35							1		13	21	Yes	
					Patuabazar	10		10	64		64	74	74						..			13	61	,,	
					Baxibazar	31		31	35		35	66	65	1					1		2	9	52	No	
				Mahatapur	Mahatapur	6		6	13		15	21	19	2						1	1	31	33	Yes	
				Ballavpur	Ballavpur	11	9	20	118	2	1 0	140	134							1		6	14	,,	
	V		..	Paharpur	Paharpur	28	28	54	70	1	71	125	113	12							1	20	119	,,	
			..	Patharghatta	Patharghatta	17	26	43	1		1	44	25	19					...			54	70	,,	
		...		Nutanbazar	Nutanbazar	12	3	15	7		7	22	17	5			...			1		43		,,	
			.	..	Churmarsh	3	2	5	28		28	33	27	6					.	1		15	6	,,	
	VI	.			Sahabarang	2	2	4	24		24	28	26	2					1	1		4	97	,,	
				Sangatbazar	Sangatbazar		2	2	36	2	38	40	36	4						1		4	23	,,	
		...	.	Sujaganj	Sujaganj	10	6	16	52	1	53	69	66	3								2	38	,,	
	Total ...				Total	379	159	538	1 538	39	1,577	2 115	1,855	260	6	30			4	19	39	16	53	,,	
																						528	1,489		

TAMLUK.	I	—	..	Sayedpur	34	27	61	..			61	46	15				.	...		..	61		Yes.
				Bir Padubasan	46	26	72				72	59	13								72	..	,,
				Ayashan	16	26	42		1	1	43	36	7	2	1		...				40	...	,,
				Padubasan	107	131	238				238	152	86		..	1	..		..		237		,,
				Hariribazar ...	6	10	16				16	14	2								16		,,
				Norpota	9	4	13	1		1	14	13	1	2	1	1	1	...			9		,,
				Manickganj																			,,
				Parbatipurbazar	4	3	7	1		1	8	7	1			...				..	7	● 1	,,
				Sahebganja		3	3	3		3	6	6								...	3	3	,,
				Parbatipur	64	50	114	2		2	116	102	14				...	...			114	1	,,
				Sankorasbazar	20	15	35				35	32	3						1		35		,,
				Sankorara . .	11	38	49			.	49	37	12		.						49	.	,,
				Dahurpur . ..	20	19	39		..	..	39	17	22		.				.		39	.	,,
				Dharinda	58	41	99	..		..	98	69	39								99	..	,,
				Salgachia	34	18	52				52	41	11				...				52		,,
	Total	6,612		Total .	429	411	840	7	1	8	848	62.	226	4	2	2	1		1		833	5	
GHATAL.	I	—	.	Konnagore* .	11	5	16			.	16	16		1		1	..			..	14		Yes
	II		.	Krishnagur	8	11	19				19	18	1								19		,,
	III			Nischindipore	10	7	17				17	17									17	...	,,
	IV		.	Gambhirnagur ..	7	18	25				25	25				1					24		,,
	Total	13,942		Total	36	41	77				77	76	1	1		2					74		
CHANDRAKONA.	I	—	..	Govindspore	1	12	13				13	2	11								13	...	Yes
				Baishnabbesh		1	1				1	1									1		,,
				Pathanbesh	2	1	3				3	1	2								3		,,
				Golakdhampur	1	2	3				3	1	2								3		,,
				Lockepur	5	1	6				6	3	3			1	..				5		,,
				Bhagasarpur	2	1	3				3	1	2								3		,,
				Somaspur	1	3	4				4	1	3								4		,,
				Gosaiberh	1		1				1	1									1		,,
				Nischintpur	1	1	2				2	1	1								2		,,
				Alampur	2	3	5				5	2	3					...			5		,,
				Gokulnagar	3	2	4				4	2	2								4		,,
				Mitrasenpur	7	4					11	6	5								11		,,
				Amdanga	1	2	1				3	1	2								3		,,
				Ramnagore			3																No
	II			Narsinhpore	5	4	9	3		3	12	8	4					..			9	3	Yes.
				Shyamnagar		3	3	1		1	4	3	1								3	1	No
				Radhakistapur		2	2	1		1	3	1	2								2		,,
				Navaganja	3		3	2		2	5	5									3	2	Yes.
				Ajodhaya	5	8	13	1		1	13	8	5			.					12	1	,,
				Raghunathpur	3	8	11	3	3	6	17	9	8				...				11	6	No
				Parisathampur	2	2	4	1		1	5	5									4	1	,,
				Madhabpur	1	1	1				1		1								1		,,
	III			Shyamsundarpur	1		1	4	3	7	8	4	4								1	7	Yes.
				Ghumamarh	1		1	8		8	9	7	2								1	8	,,
				Gazipur		1	1	4	2	6	7	4	3					..			1	6	,,
				Khirkibazar	1	1	2	4		4	6	3	3						1		2	3	No
				Dakhinbazar	7	2	9	2		2	11	10	1						1		9	1	
				Baharbesh	1	4	5				5	4	1								5		Yes
				Malleswarpur	7	5	12	1		1	13	10	3						1		12		,,
	IV			Bhanbazar	9	10	19				19	13	6								19		No
				Bagunbari	1	5	6				6	1	5								6		,,
				Satibazar	2	5	7				7	5	2					..			7		,,
				Gosaibazar	4	24	28	1		1	29	21	8								28	1	,,
				Elampur .	8	2	10	3	1	4	14	13	1	*							10	4	Yes.
				Barabazar ..		2	2				2	2									2		No
				Bouna	13	7	20				20	14	6		.						20		Yes.
				Nutanhat	14	5	19				19	11	8								19		,,
				Gopalpur ..	4	2	6				6	5	1								6		,,
	V			Gopinathpur	4	1	5				5	5									5		,,
				Mootis'in	2	2	4				4	3	1								4		No
				Monduma'a	4	3	7				7	4	3					..			7	.	
				Chasimahal	4	2	6				6	5	1								6		Yes
				Nilahat .	3	2	5				5	5						..			5		,,
				Lalbazar	2	3	5				5	3	2								5		,,
				Bunsdah	4	9	13	1		1	14	14									13	1	No
				Kumarganja	8	1	9	5		5	14	14							2		9	3	Yes.
	VI			Jaintipur	8	9	17				17	12	5								17		,,
				Ramganja	1	6	7				7	4	3								7		,,
				Manpur ..	4	5	9				9	7	2								9		,,
				Dilmadal	2	2	4				4	2	2								4		,,
				Rashanandapur	1	2	3				3	1	2								3		,,
				Kalyanganja	1	2	3				3	2	1								3		,,
	Total	11,900		Total	164	185	349	45	9	54	403	270	133			1			6		348	48	

* No ward is solely supplied from river or tank. These parts of the wards which are on the bank of the river and its immediate neighbourhood get the benefit of the river, while the remote parts use the tank water Hence is the repetition of the names as has been shown in the columns 5 and 6 of this statement.

APPENDIX M—*continued.*

Name of Municipality	Serial number of Ward or Mahalla.	Population by last Census	Name of Ward or Mahalla— Supplied from water works	Supplied from river khal or canal	Supplied from tanks or wells	Sources and character of unfiltered water-supply: Wholesome tanks	Unwholesome tanks	Total tanks.	Wholesome wells	Unwholesome wells	Total wells.	Total sources	Perennial	Intermittent	Ownership or control. Government: Tanks	Wells	Municipal: Tanks set apart for drinking.	Tanks set apart for bathing	Tanks set apart for washing clothes, &c.	Wells set apart for drinking	Other wells	Private. Tanks.	Wells	Is permanent supply adequate to population?	Remarks of Inspecting Officers.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Ramjibanpur.	I	750	....	...	Rameswarpur	1	8	9				9	8	1							...	9		Yes	People of Baburampur and Sonarbazar obtain chiefly their supply from two nearing large and wholesome tanks named Raja's tank and Piri tank situated in Wards Nos II and III, respectively. People living in these two mahallas fetch their supply from two neighbouring large tanks named Piri and Rama tanks, situated in the ward Supply of drinking water is drawn from two neighbouring tanks Singapuker and Duttapuker, situated in Wards Nos. II and IV, respectively.
		2,633	..	...	Brindaban Bazar	5	24	29				29	27	2								29		,,	
		477			Gokul Bazar	1	4	5				5	5									5		,,	
	II	575			Doyalbazar	1	5	6				6	6									6		,,	
		372			Baburampur ..		2	2				2	1	1								2	...	,,	
		310			Sonarbazar		3	3				3	3									3		,,	
		906			Nizbazar	1	6	7				7	7									7		,,	
		851			Haribansapur	2	5	7				7	7								..	7		,,	
	III	345	..		Krishnaganj	1	1	2				2	2							..		2		,,	
		129			Monoharpur		2	2				2	2									2		,,	
		141			Budua ..		1	1				1	1							..		1		,,	
		354			Boripur	2	6	8				8	7	1						..		8		,,	
		673			Dehpur	2	11	13				19	7	6								13		,,	
		690	.. ...		Amdan	2	9	11				11	5	6								11		,,	
	IV	658			Sherbaz	1	5	6				6	4	2								6		,,	
		120		...	Govindapur		1	1				1		1								1		,,	
	Total	9,977			Total	19	93	112				112	92	20								112			
Kheipai	I				Ward I	79	90	169				169	66	103			1					168	..	Yes.	
	II	..			,, II	91	93	184				184	62	122								184		,,	
	III			..	,, III	79	129	208				208	67	141								208		,,	
	IV				,, IV	121	103	224				224	62	162								224		,,	
	Total	5,708			Total	370	415	785				785	257	528			1			...		784			
Khorar.	I				Khorar	20	128	148		4	4	152	99	53			1					147	4	Yes	
	II				Udoyaganj ...	32	152	184				184	99	85							.	184		,,	
	III		...		Dalapatepur	17	98	115				115	59	56								115		,,	
	Total ..	10,083		...		69	378	447		4	4	451	257	194			1					446	4		
	District Total	89,895			District Total	1,466	1,682	3,148	1 590	53	1,643	4 791	3 429	1,362	11	32	7	1	4	26	39	3,125	1,546		
Hooghly-Chinsura.	I		..	Sahaganj ...	Sahaganj	18		18	40		40	58	58				1					17	,,40	No.	
	II		.	Hooghly	Hooghly	62		63	2		2	64	20	44			1			1		61	1	,,	
	III			Baburanj .	Baburanj ...	2	161	163		141	141	304	11	293	1				1			161	141	,,	
	IV		.	Chinsura	Chinsura	65		65	167	31	198	263	191	72			1	.		.		64	198	,,	
	V	...		Kamarpara	Kamarpara	7	99	106	113	19	212	318	213	99	1		..					105	212	,,	
	VI		..	Chandernagore ...	Chandernagore	1	280	281		150	150	431	160	271								281	150	,,	
	Total .	33,060			Total	155	540	695	402	341	743	1,438	659	779	2		3		1	1		689	742		

SERAMPORE	Serampore I	15,148	Nil.	River and Khal	Both tanks and wells	89	247	336	134	10	144	480	274	206	3		1		3			329	144	
	Chatra II	23,753	Nil	River ...	Ditto	4	85	89	12		12	101	33	68								89	12	
	Mahesh-Rishra III	11,280	Nil	River and Khal	Ditto	102	143	245	30	8	35	283	126	157			..		1			244	38	
	Konnagar IV	5,801	Nil.	River ..	Ditto	64	38	102	1		1	103	56	47								102	1	
	Total	35,982			Total	259	513	772	177	18	195	967	489	478	3		1		4	.		764	195	
UTTARPARA.	I			Ward I.		29	29	58	15	1	16	74	53	21								58	16	Yes
	II			" II		23	21	44	15	1	16	60	45	15						1		44	15	"
	III	6,489		" III		21	29	50	2		2	52	25	27								50	2	"
	IV	"	...	" IV	..	16	36	52	2		2	54	27	27						..		52	2	"
	Total	...			Total	89	115	204	34	2	36	240	150	90						1		204	35	
BAIDYABATI.	I			Chatra	Chatra	4	68	72				72	4	68								72		No
	II		...	Seoraphuli	Sheoraphuli	2	48	50	3		3	53	5	48			1					49	3	"
	III			Baidyabati	Baidyabati	2	68	70				70	2	68								70		"
	IV		...	Champdani	Champdani	8	112	120	3		3	123	11	112			1					119	3	"
	Total				Total	16	296	312	6		6	318	22	296			2					310	6	
BHADRESWAR.	I			Bhadreswar	Bhadreswar	27	78	105	1		1	106	64	42								105	1	Yes
	II			Gaurhati	Gaurhati	50	138	188				188	69	119								188		"
	III			Telinipara	Telinipara	42	58	100	5		5	105	67	38								100	5	"
	IV				Mankunda	33	38	71				71	40	31								71		"
	Total				Total	152	312	464	6		6	470	240	230								464	6	
KOTRUNG.	I	...		River Hooghly		43	74	117				117	43	74								117		Yes
	II		..	Ditto		56	70	126	4		4	130	60	70								126	4	"
	Total	5,164			Total	99	144	243	4		4	247	103	144								243	4	
BANSBARIA	I			Mirarhat and Khamarpara	Mirarhat and Khamarpara		24	24				24		24								24		
	II			Bansberia	Bansberia		27	27				27		27								27		
	III			Bansberia, Sibpur and Shapur	Bansberia, Sibpur and Shapur		54	54				54		54								54		
	IV		...	Tribeni	Tribeni		37	37				37		37								37		
	Total				Total		142	142				142		142							..	142		
ARAMBAGH	I			Kristopur		4	43	47	8	4	12	59	21	38	1						2	46	10	Yes.
	II	..		Bistupur		2	26	28				28	4	24								28		"
	III			Haripur		3	9	12				12	5	7								12		"
	IV		...	Kuha		3	26	29	2		2	31	6	25								29	2	"
	V			Sujalpur		1	22	23				23	4	19								23		"
	VI			Daulatpur			12	12				12	2	10								12		"
	VII				Shapara	8	25	33				33	10	23								33		No
	VIII				Napara	8	42	50				50	20	30								50		"
	IX				Kovrapara	11	32	43				43	14	29								43		Yes.
	X				Nirbhoypur	1	34	35				35	21	14								35		No
	XI				Badolkuna	6	57	63				63	20	43								63		"
	XII				Basantapur	4	52	56				56	25	31								56		"
	XIII				Basudebpur	1	26	27				27	11	16								27		Yes
	XIV				Parul	7	55	62				62	27	35								62		No
	XV				Mandaran Parul	3	23	26				26	11	15								26		"
	XVI				Brindabanpur	2	53	55				55	31	24								55		Yes.
	XVII				Chaaoor	10	146	156				156	82	74								156		No
	Total	8,326			Total	74	683	757	10	4	14	771	314	457	1						2	756	12	
	District Total.	143,793			District Total	844	2,745	3,589	630	365	1,004	4,593	1,977	2,616	6		6		5	2	2	3,572	1,000	

APPENDIX M—*continued.*

Name of Municipality.	Serial Number of Ward or Mahalla.	Population by last Census.	Name of Ward or Mahalla— Supplied from water-works.	Supplied from river, khal or canal.	Supplied from tanks or wells.	Sources and character of unfiltered water-supply: Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial.	Intermittent	Ownership or control: Government. Tanks.	Wells.	Municipal. Tanks set apart for drinking	Tanks set apart for bathing.	Tanks set apart for washing clothes, &c	Wells set apart for drinking	Other wells.	Private. Tanks.	Wells	Is permanent supply adequate to population?	Remarks of Inspecting Officers.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Howrah	I	...	I	River Hooghly	...	18	96	114	68	55	123	237	225	12	..			1	.	.	.	113	123	.....	As the town has a filtered water-supply, very few of these tanks are absolutely necessary.
	II	...	II			20	44	64	6		6	70	67	3								64	6		
	III	...	III		..	41	58	99	28	2	30	129	116	13				1				98	30		
	IV	...	IV		...	16	13	29	48		48	77	76	1								29	48		
	V	...	V			15	79	112	1	1	2	114	114		.		2			1	1	110			
	VI	...	VI			19	565	584		9	9	593	105	488		2						584	7		
	VII	...	VII		...	6	79	85	2		2	87	87				1			2		84			
	VIII	...	VIII			32	179	211			...	211	85	126								211			
	IX	...	IX			48	249	297		3	3	300	156	144							3	297			
	X	...	X		...	6	250	256				256	114	142								256			
	Total ...	116,606				221	1,630	1,851	153	70	223	2,074	1,145	923		2	3	2		3	4	1,846	214		
Bally.	I	...	.....	Bally, including Barrackpore	... ..	204	264	468	11		11	479	175	304								468	11	Yes.	
	II	...	.. ..	Bellore	...	140	3	143	5		5	148	135	13					.	.		143	5	No.	
	III	..	..	Ghoosery		82	10	92	2		2	94	57	37								92	2	Yes.	
	IV	...	.... .	.. ...	Malipanchgara	19	4	23				23	14	9								23		No.	
	Total ...	16,700			Total	445	291	726	18		18	744	381	363				..	..		..	726	18		
	District Total.	150,006			District Total	666	1,911	2,577	171	70	241	2,818	1,526	1,292		2	3	2	.	3	4	2,572	232		
	Divisional Total.	486,135				3,318	6 734	10,052	2 895	637	3,532	13,584	7,832	5,762	22	51	25	16	10	57	53	9,979	3,371		
Cossipore-Chitpore.	XXVIII...	31,423	All the four wards of the Municipality, I, II, III, IV.	..	.....		...	..	.	.		.							..	.		..	..	Adequate	The filtered water-supply being extended throughout the Municipality. The keeping of this Register was not thought necessary *vide* Magistrate's order in his letter No 81M—D, dated the 13th April 1897, quoted below — "With reference to your No. 8, dated 13th March last, I have the honour to state that a Water-supply Register of your Municipality is not necessary. H. H. WALSH, *Offg. Magistrate.*

MANICKTALA	I			Ward No. I.																						
	II			Ultadanga				13	7	20				20	20		5						15			
	III			Dasparа																						
	IV			Dhur's Bagan				1		1				1	1								1			
	V					Durgapur		2	1	3				3	3								3			
	VI			Baugmari				1	3	4				4	4		2						3			
	VII			Canal, East				3	8	11				11	11								11			
			26,161	Manicktala																						
				Ward No. II.																						
	VIII			Kankurgachi				2	3	5				5	5								5			
	IX			Narkaldanga				6	19	25				25	25								25			
	X			Canal, East																						
				Ward No. III.																						
	XI			Churuckdanga				4	6	10				10	10								10			
	XII			West Soorah				4	5	9				9	9								9			
	XIII					East Soorah		2	8	10				10	10								7			
	XIV			Balliaghatta				6	14	20				20	20								20			
	XV			Cooha				2		2				2	2								2			
	XVI			Ghoulpati				4	6	10				10	10								10			
							Total	50	80	130				130	130		7				3		130			
BARNAGORE	I		4,765	South Barnagore				40	110	150	39	24	63	213	71	142							150	63	Yes	The ward draws its supply of drinking water from the river and uses tank water for domestic purposes.
	II		11,206	North ditto				49	276	325	8	53	61	386	160	226							325	61	,,	
	III		1,344	Bonhugli				27	85	112	1	3	4	116	40	76							112	4	,,	
			1,922	Dakshineswar				19	45	64				64	35	29	6						58		,,	
			1,085			Palpara		17	29	46				46	39	7							46		,,	
	IV		750			Naopara		34	41	75				75	54	21							75		,,	Tank water is used for all purposes.
			702			Sinti		15	51	66		2	2	68	49	19							66	2	,,	
			754			Nainan		6	60	66		1	1	67	39	28							66	1	,,	
	Total		23,028				Total	207	679	904	48	83	131	1,035	487	584	6						896	131		
KAMARHATI.	I		2,969				Areadah	69	167	236		8	8	244	121	123							236	8	Yes	The village draws the supply of drinking water from the river and uses tank-water for purposes other than drinking.
	II		3,636				Kamarhati	21	48	69				69	47	22							69		,,	
	III		1,716				Dakshineswar	19	97	116	8	11	19	135	57	78							115	19	,,	
	IV						Belgharia	99	142	241	2	1	3	244	143	101							241	2	,,	
	V		2,929				Basudebpore	13	11	24				24	13	11							24		,,	Tank water is used for all purposes.
	VI						Senerarah	3	4	7				7	3	4							7		,,	
	Total		11,250				Total	224	469	693	10	20	30	723	384	339							692	29		
SOUTH SUBURBS.	I		4,613	Tollygunge		Tollyganj	Tollyganj	8	9	17				17	8	9							16			The wards noted in column 4 are partly supplied with water from Calcutta hydrants.
	II		2,887	Dhakuria			Dhakuria	14	10	24				24	14	10							24			
	III		10,135	Behala			Behala	48	31	79				79	48	31							79			
	IV		3,124	Ittalghata			Ittalghata	7	7	14				14	7	7							14			
	V		2,830	Shahspore			Shahapur	18	10	28				28	18	10							28			
	VI		5,216				Barisa	22	16	38				38	22	16							38			
	VII		3,652				Sarsoona	15	11	26				26	15	11							26			
	VIII		3,053			Sodepur	Sodepur	12	10	22				22	12	10							22			
	IX		1,010			Garia	Garia	5	6	11				11	5	6							11			
	X		3,355				Tiljula	12	6	18				18	12	6							18			
	XI		1,844	Mollahat		Mollahat	Mollahat	6	4	10				10	6	4							10			
	Total		41,718				Total	167	120	287				287	167	120							286			
GARDEN REACH	I					Garden Reach	Garden Reach	162	96	258	5		5	263	193	70	2					5	256			
	II		27,924			Mudiali	Mudiali	121	145	266				266	213	53							266			
	III					Dhobapara	Dhobapara	106	92	198				198	142	56							198			
							Total	389	333	722	5		5	727	548	179	2					5	720			

APPENDIX M—*continued.*

Name of Municipality.	Serial number of Ward or Mahalla.	Population by last Census	Name of Ward or Mahalla: Supplied from water-works.	Supplied from river, khal or canal	Supplied from tanks or wells	Sources and character of unfiltered water-supply: Wholesome tanks.	Unwholesome tanks.	Total tanks	Wholesome wells	Unwholesome wells.	Total wells	Total sources	Perennial	Intermittent	Ownership or control: Government: Tanks	Government: Wells	Municipal: Tanks set apart for drinking	Municipal: Tanks set apart for bathing	Municipal: Tanks set apart for washing clothes, &c	Municipal: Wells set apart for drinking	Municipal: Other wells	Private: Tanks.	Private: Wells.	Is permanent supply adequate to population?	Remarks of Inspecting Officers.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Rajpur.	I	4,163	...		Rajpur ...	27	139	166			...	166	97	69	.	.	1		.			165		Yes.	
	II ..	1,657	..		Harinavi	14	54	68				68	48	20			1					67	.	,,	
	III .	1,980	.....		Kodalia and Changripota	18	63	81				81	39	42		.		.	.		.	81		,,	
	IV ..	1,098	..	...	Mahenagor, Malancha	49	50	99				99	70	29					.			99		,,	
	V	2,047		.. ..	Jogoddul and Elachi	23	99	122				122	50	72	..		.		.			122	.	,,	
	Total	10,940			Total	131	405	536				536	304	232			2					534	..		
Barnipur.	I	1,100	. ..	... ..	Barnipur ...	10	19	35	1		1	36	16	20								35	1	Yes	A tube-well will be soon driven.
	II	825	.. ..	...	Mandalpara	15	11	26	1		1	27	22	5			1		.	.		25	1	,,	
	III	525	.. .	.	Brahmanpara	8	15	23	2		2	25	11	14			...			2		23	..	,,	
	IV ...	630		...	Kamarpara	9	7	16				16	11	5								16		,,	
	V	560	.	.	Bazar	6	9	15				15	9	6	..				.		.	15	..	,,	
	VI	462	... ..	.	Sasan ..	7	7	14				14	11	3	.							14		,,	
	Total	4,122			Total .	61	68	129	4		4	133	89	53			1			2		128	2		
Jaffa-gar.	I ...	2,000	..	.	Ward No I	9	8	17	..			17	15	2				1	.			16	.	No.	
	II	2,349	.. ..	.	Ditto II	12	12	24				24	19	5								24		,,	
	III ...	2,110			Ditto III	6	9	15				15	15									15		Yes.	
	IV	1,774	... .		Ditto IV	8	5	13				13	13								..	13	..	,,	
	Total	8,233			Total	35	34	69				69	62	7				1				68			
South Dum-Dum.	I ...	11,037	.....	... .	Ward No I	22	43	65				65	36	29	1	...	1	.	...	..		63	.	*	
	II				Ditto II	25	39	64				64	51	13			1					63			
	III ..				Ditto III	20	35	55				55	55									55			
					Total	67	117	184				184	142	42	1		2					181			
North Dum-Dum.	I ..	1,681	Kadilhati ...	....	Tanks	14	7	21	2	6	8	29	19	10	..			...	...	1	...	21	7 0	Yes.	
	II	3,673	Nimta	.....	Do	27	17	44	7		7	51	34	17	.			.		5	2	44	...	,,	
	Total ..	5,354			Total ...	41	24	65	9	6	15	80	53	27						6	2	65	7		

South Barrackpore.	I	2,147	Nona Chandanpukar		Nona Chandanpukar	1	...	1			...	1	1				...				1	..	Yes.	
	II	2,404	Barrackpore	Barrackpore		1	..	1				1	1								1		,,	
	III	6,500	Talpukar	Talpukar	Talpukar	3		3				3	3								3		,,	
	IV	2,850	Khurda	Khurda	Khurda	1		1				1	1								1		,,	
	V	563			Echora	3	1	4				4	3	1							4		,,	
	VI	2,894			Sukchar	2		2				2	2								2		,,	
	VII	861			Sodepur	4	1	5				5	4	1	..		..				5		,,	
	VIII	1,495			Bhawanipur																			
	IX	2,323			Panihaty																			
	X	2,017			Agarpara																			
	XI	1,509			Natagore	2	1	3				3	2	1							3		,,	
	XII	1,178			Ghola	4	1	5				5	4	1							5			
	Total	21,821			Total	21	4	25				25	21	4							25			
Titagar.	I	560		Dass Bagan	Dass Bagan	1	11	12				12	4	8							12		Yes.	
	II	4,000	Mill Bazar	Mill Bazar	Mill Bazar	19	12	30	1		1	31	21	10							30	1	,,	
	III	800		Old Barrackpore	Old Barrackpore	10	12	22				22	13	9							22		,,	
	IV	640		Khurda	Khurda	2	6	8				8	3	5							8		,,	
	Total	6,000			Total	31	41	72	1		1	73	41	32							72	1		
North Barrackpore	I	11,130		Nowpara		9	8	17				17	7	10			...				17	...	Yes.	
	II	3,642		Ichapur		13	3	16				16	15	1							16			
	III			Ditto		10	13	23				23	10	13							23			
	IV			Nawabganj		25	21	46				46	32	14							46			
	V	5,365		Ditto		46	11	57				57	48	9							57			
	VI			Ditto		26	8	34				34	24	10							34	...		
	VII	1,180		Palta		21	29	50				50	20	30							50	..		
	VIII	1,390		Dhatara		18	5	23				23	18	5							23			
	IX	2,090		Monirampur		13	33	46				46	12	34							46			
	X	771		Ganti		11	7	18				18	9	9							18	...		
	Total	15,568			Total	192	138	330				330	196	135							330			
Garulia.	I	250		River Hooghly	Tanks	1	2	3				3	1	2							3			The river water-supply is adequate to population
	II and III	5,162		Ditto	Tanks and wells	10	6	16	13	...	13	29	23	6							16	13		Ditto.
	Total	5,412			Total	11	8	19	13		13	32	24	8							19	13		
Baraset.	I	1,683	Nil	Nil	North Baraset	12	1	13	4		4	17	16	1	3		1	1	1	3	7	1	...	A boiler of the Larymore pattern was set up for the supply of boiled water to the rate-payers
	II	1,248	Nil	Nil	South Baraset	12	1	13	3		3	16	15	1		1	3			1	10	1		
	III	2,001	Nil	Nil	Kazipara	10		10				10	10				1				9			
	IV	1,591	Nil	Nil	Bamonmari	6	7	13				13	6	7							13			
	V	1 706	Nil	Nil	Badu	17	6	23	1		1	24	23	1					1		26			
	Total	8,229			Total	57	15	72	8		8	80	70	10	3	1	5	1	1	5	62	2		
Naihati.	I	4,647		Ward No. I		4		4	1		1	5	5								4	1	Yes	
	II	5,282		Ditto II		9		9				9	9								9			
	III	1,618	Ward No III	Ditto III		4		4	3		3	7	7								4	3		
	IV	3,659	Ditto IV	Ditto IV		9		9	4		4	13	13								9	4		All of these wells have fallen in and are useless
	V	4,914		Ditto V	Ward No V	7		7	7		7	14	14									7		Four of these wells have fallen in and are useless.
	Total	20,040			Total	33		33	15		15	48	48								33	15		

APPENDIX M—*continued.*

Name of Municipality.	Serial number of Ward or Mahalla.	Population by last Census.	Name of Ward or Mahalla.			Sources and character of unfiltered water-supply									Ownership or control.									Is permanent supply adequate to population?	Remarks of Inspecting Officers.
			Supplied from water-works.	Supplied from river, khal or canal.	Supplied from tanks or wells.	Wholesome tanks.	Unwholesome tanks.	Total tanks	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources.	Perennial	Intermittent.	Government.		Municipal.					Private.			
															Tanks.	Wells.	Tanks set apart for drinking	Tanks set apart for bathing.	Tanks set apart for washing clothes, &c	Wells set apart for drinking.	Other wells.	Tanks.	Wells.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Bhatpara	I ..	6,157		Bhatpara .	Bhatpara	3	40	43	50		50	93	60	33	.				..	..		43	50	Yes.	
	II ...	2,080	Kankinara ...	Kankinara	Kankinara ...	4	15	19	5	...	5	24	14	10	.			.				19	5	,,	Four hydrants supplied gratis by the Imperial Paper Mills and four by Kankinara Jute Mill.
	III	3,527	.....	Moolajore, Alipore, Jagadal.	Moolajore	2	150	152	10	...	10	162	80	82							.	152	10	,,	
	Total	11,764			Total	9	205	214	65		65	279	154	125								214	65		
Goberdanga.	I .	6,704		.	Goberdanga, Barui para and Gaipur	3	11	14				14	12	2				.	.		...	14		No	There being no records of the respective population of the different wards, as fixed by the last Census, the total population of the municipality is given in column 2 of the statement.
	II .				Goberdanga	1	9	10	1	1	2	12	7	5							. ...	10	2	Yes.	
	III ..			Kantiakhal and Sarkarpara.		4	6	10				10	4	6					...			10	...	No.	
	IV ...			Khantura		5	25	30				30	25	5	..	.		..		..	..	30	..	Yes.	
	V			Haidadpur and Raghunathpur			6	6		1	1	7	4	3		...	.		...			6	1	No.	
	VI ...			Gouripur ..			18	18	1	1	2	20	15	5								18	2	,,	
					Total	13	76	88	2	3	5	93	67	26								88	5		
Baidyabati.	I	2,042		Dalchita	Dalchita ...	14	3	17				17	13	5	..		1					16	...	Yes	
	II	1,239		Nalcora	Nalcora ..	22	12	34				34	25	9			1					33			
	III ..	2,233		Dandirhat	Dandirhat ...	38	19	57	2	..	2	59	45	14	2	1	1	.		1	...	54			
	IV	2,319		Sampala	Sampala	77	20	97	2		2	99	69	30		..	1		...			98	2		
	V	1,688		Ditto	Basirhat ..	40	19	59				59	43	16				.				59			
	VI	1,302		Harispur	Harispur	22	4	26				26	21	5		.						26			
	VII	1,523		Mirzapur	Mirzapur	30	15	45				45	31	14								45	..		
	VIII	1,266		Ditto	Jarackpur	33	6	39		...		39	29	10			1		..			39	..		
	IX	655		Ditto	Tantra ..	17	12	29				29	22	7					...			29	..		
	X ..	842		Ditto ..	Bhabla ..	13	8	21				21	15	6			..					21			
	Total	15,109			Total	306	118	424	4		4	428	312	116	2	1	5			1		417	2		
Baduria.	I ..	2,006	...	Baduria ..	Baduria	14	..	14		..		14	14		...		1		.		...	13	..		
	II	2,432	. .	.	Arbelia	25	...	25	..			25	25						.		..	25	..		
	III ..	1,526	..	Taragunia .	Taragunia .	25		25	..			25	25	.	...		...	.			..	25	...		
	IV ...	1,018	... ..	Magrauthee ..	Magrauthee	13	..	13			.	13	13	..		..			...			13	...		
	V ..	1,554	.... .	Pura ...	Pura	16	..	16	...			16	16	...			...	...	...	...	..	16			
	VI ...	1,869	.....	Khorgatchi	Khorgatchi	23		23	..			23	23	..	...	.	..	.	.	...	...	23	.		
	VII ...	1,132	...		Anudermanik Magurkhali	15	..	15	...			15	15	...	...	.	...	...	.	..	.	15	...		
	VIII ...	1,212	.....	.....	Pudyarpur	14	...	14		...		14	14		...	...	...	...	...	...	..	14	.		
	Total ..	12,744			Total	145		145				145	145		..		1	...	..		...	144	...		

TAKI.	I	1,377	..	...	Taki	6	10	16	1	...	1	17		17		1					...	16	..	
	II	1,979		..	Do	20	15	35				35	1	34								35		
	III ..	850	..		Saidpur	6	12	18		7	7	25	4	21	.		1	..			...	17	7	No.
	IV	730	..		Bakati and Jalalpur	12	5	17				17	1	16						.	..	17		
	Total	4,936	...			44	42	86	1	7	8	94	6	88		1	1		...			86	7	
KRISHNAGAR.	I	9,050		Goari	Goari	1	3	4	1,020		1,020	1 024	520	504		1				6	..	4	1,013	Yes.
	II	7,560		..	Chand Sarak, Nadiar para, Majurpara, &c	4	7	11	939		939	950	469	481		2		.		9		11	928	No.
	III	3,180	..		Barnipara, Baliadanga' Nutangram	5	15	20	507		507	527	227	300		.		1		6		19	501	,,
	IV	3,470			Nutan Sarak, Nazirpara, Kantalpota, &c	7	10	17	909		909	926	516	410						6		17	903	,,
	V	2,240	...	Ghurui, Radhanagar &c	Ghuru Sonedaha, Panchberia, &c.	2	4	6	286	.	286	292	202	90	2					4		4	282	,,
	Total	25,500			..	19	30	58	3 661		3,661	3,719	1,934	1,785	2	3		1		31		55	3,627	
SANTIPUR.	I ...	30,437	. ...	Saragar and six other villages.	Saragar, &c		12	12	12	1	13	25	16	9						2		12	11	No.
	II		...	Tarafdarpara, Borogosainpara n	Fatakpara and seven o her villages	6	8	14	24		24	38	34	4			1			2		13	22	,,
	III -		...	Nutanpara Dutta para and others	Baizachi and four other villages	7	16	23	13		13	36	24	12						1		23	12	,,
	IV			Dakhinpara Bhattacherjeepara, Moirapara, &c	Berh and five others	2	3	5	6		6	11	8	3						2		5	4	
	V		..	Bezpara and three others	Debrapora and four others	1	4	5	7		7	12	11	1								5	7	Yes.
					Total	16	45	59	62	1	63	122	93	29		...	1			7	...	58	56	
RANAGHAT.	I	8,506	I	I			2	2		200	205	207	207				.		1	5		1	200	Yes.
	II		II	II			1	1		250	250	251	251							1		1	250	,,
	III		III	III			2	2	2	300	302	304	304			1				1	...	2	300	,,
	IV		IV	IV					4	322	326	326	326							3			323	,,
	V		V	V			4	4	4	250	254	258	258		1	...		1		4		2	250	No.
	VI		VI	VI		2	5	7	3	198	201	208	208		...			1	.	2		6	199	,,
					Total	2	14	16	18	1 520	1,538	1,554	1,554		1	1		2	1	15		12	1,522	
NADIA.	I	13,334	...	[illegible]hupara	Nichupara	5	1	6	4	900	904	910	910				1		.	1		5	905	No.
	II			[illegible]pperpara	Upperpara	9	1	9	3	508	508	512	512							1		9	503	,,
					Total	13	2	15	7	1,400	1,407	1,422	1 422				1			2		14	1,405	
KUSHTIA.	I	4 900		Bahadurkhali			1	1	21		21	22	20	2								1	21	No
	II		..	Ditto		4		4	44		44	48	42	6				.				4	44	,
	III			Majampur		1	1	2	53		53	57	57								..	2	55	,,
	IV			Aluspara		3		3	52		52	53	55		1	1	1					1	51	,,
					Total	8	2	10	172		172	183	174	8	1	1	1				.	8	171	
KUMERKHALI.	I	5,911	..	Kumarkhali ...		1	1	2	59	7	57	59	47	12			2					2	59	No
	II			Sherkandi ..		6	3	9	22	20	42	51	27	24						.		7	42	,,
	III			Elanghi .		1	3	4	33	22	55	59	28	31						2		4	53	,,
	IV			Durgapur			1	1	13	4	17	18	10	8		-						1	17	,
	V			Teberia		1	4	5	22	27	49	54	16	38							.	5	49	,,
					Total	9	12	21	140	80	220	241	128	113			2		...	2		19	218	
MEHERPUR.	I ...	5,82		I	I				3		3	3		3		2				1				No.
	II			II	II																	..		,,
	III			III	III				7		7	7		7						1		...	6	,,
	IV ..			IV	IV				1		1	1		1						1			..	,,
	V .			V	V	.	.																	,,
	VI			VI	VI	1		1	3		3	4		4			1	...		3			...	,,
					Total	1	1	2	2		2	3		3				..		7	1	1		,,
						1	1	2	16		16	18		18		2	1	.		7	1	1	6	

APPENDIX M—*continued.*

Name of Municipality	Serial number of Ward or Mahalla.	Population by last Census	Name of Ward or Mahalla			Sources and character of water-supply.								Ownership or control.									Is permanent supply adequate to population?	Remarks of Inspecting Officers.
			Supplied from water-works.	Supplied from river, khal or canal.	Supplied from tanks or wells	Wholesome tanks	Unwholesome tanks	Total tanks.	Wholesome wells.	Unwholesome wells.	Total wells	Total sources	Perennial.	Intermittent	Government		Municipal					Private.			
															Tanks	Wells.	Tanks set apart for drinking.	Tanks set apart for bathing.	Tanks set apart for washing clothes, &c	Wells set apart for drinking	Other wells.	Tanks	Wells		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Bir-nagar	I	3,421			I	6	4	10	2	80	82	92	89	3			1			2		9	80	Yes	
	II				II	5	3	8	2	125	127	135	133	2						1		8	126	No	
	III				III	4	2	6	2	60	62	68	68					...				6	62	Yes	
	IV				IV		4	4	1	25	26	30	28	2					.	1		4	25	No.	
					Total	15	13	28	7	290	297	325	318	7			1			4		27	293		
Chakdaha	I	8,618		Ghugia		7	10	17	14		14	31	21	10			..			2		17	12	No	
	II			Baliadanga		7	1	8				8	7	1					.			8		,,	
	III			Anandaganj		2	5	7	1		1	8	3	5			1					6	1	,,	
	IV			Aantalpuli		15	8	23	21	..	21	44	36	8			1		..			22	21	,,	
	V			Ghosepara		11	3	14	7		7	21	18	3						1		14	6	,,	
	VI			Old Chakdaha			3	3	3		3	6	4	2								3	3	,,	
	VII			Nutangram		2	1	3	11	.	11	14	13	1						1		3	10	,,	
	VIII			Jaira		4	1	5	41		41	46	45	1						2		5	39	,,	
	IX			Palpara		13		13	11		11	24	23	1						2		13	9	,,	
	X			Bhabanipur		7		7	2		2	9	9							2		7		,,	
	XI			Kazipara		14	4	18	4		4	22	17	5			-			3		18	1	,,	
	XII			Ghoshas		4	5	9	3		8	17	12	5		..	.					9	8	,,	
	XIII			Gorepara		10	4	14	3		3	17	13	4								14	3	,,	
					Total	96	45	141	126		126	267	221	46			2			13		139	113		
Berham-pore	I	23,267	Gorabazar	Gorabazar	Gorabazar		10	10		87	87	97	97			2				.		10	85	Yes	
	II		Cantonment	Cantonment	Cantonment		13	13	1	22	23	36	36	13	13	23						41	340	,,	
	III		Berhampore	Berhampore	Berhampore		43	43		340	340	383	383	2	2							12	385	,,	
	IV		Khagra	Khagra	Khagra		12	12		385	385	397	347									11	276		
	V		Saidabad	Saidabad	Saidabad		11	11		276	276	287	287									24	88		
	VI		Cassimbazar	Cassimbazar	Cassimbazar		24	24		88	88	112	112												
					Total		113	113	1	1 193	1 199	1,3 2	1,312	15	15	25						98	1,174		
Murshid-abad	I	18 544		Shahanagar	Shahanagar	5	7	12	5	6	11	23	19	4			1	1			...	10	11	Yes	
	II			Ichagunge	Ichagunge	1	3	4	5	9	14	18	15	3						1	1	4	12	,,	
	III			Nashipur	Nashipur	8	15	23	8	9	17	40	36	4		1					1	23	15	,,	
					Total	14	25	39	18	24	42	81	70	11		1	1	1		1	2	37	38		
				Circle No I—																					
	1			Mansurganj					2		2	2	2		.	..	..		...		..		2	Yes	
	2			Baroduar		.			2		2	2	2							1	..		1	,,	
	3		...	Gouripara			3	3				3	2	1	..				...			3		,,	
	4			Katabaran		4		4				4	4									4		,,	
	5		.	Begumbari					1		1	1	1					..		..	...		1	,,	
	6			Sataranchiparti									R		...								..	,,	
	7			Bakalipatti									-		...		...						..	,,	
	8		...	Azimganj			...		..											..				,,	
	9			Meerganj		1		1				1	1			...	.		.		...	1		,,	
	10			Lobaganj			1	1				1		1								1		,,	
	11		...	Rajaganj		...					.		...		..							..	.	,,	

Azimganj	12			Sadakbag			1	1				1		1								1			
	13			Debipur		1		1	1		1	2										1	1	Yes.	
	14			Chauni																				,,	
	15			Kashiganj					1		1	1	1										1	,,	
	16				Chaulpotte	1	4	5	4	1	5	10	8	1	1	1						4	4	,,	
	17			Jeaganj					1		1	1	1										1	,,	
	18			Nehalia			2	2				2	2									2		,,	
	19			Pulkisore																				,,	
				Circle No II—																				,,	
	1			Dhakawlpatti																				,,	
	2			Ganakpara					1		1	1	1										1	,,	
	3			Malajanpatti																				,,	
	4			Bhattapara																				,,	
	5			Dolebhiti																				,,	
	6			Amritaganj					1	1	2	2	2							1			1	,,	
	7			Baluchar			1	1	1		1	2	2							1		1		,,	
	8			Falisthan																				,,	
	9			Tilipara			2	2	1		1	3	1	2								2	1	,,	
	10				Amaipara		3	3	1		1	4	4									3	1	No	
	11				Padampur		2	2	4		4	6	6							1		2	3	Yes.	
	12				Begumganj		1	1	2		2	3	2	1						1		1	1	,,	
					Total	7	20	27	23	2	25	52	45	7	1	1				5	...	26	19		
Jangipur	I		I						10	5	15	15								1			14	Yes	No remarks.
	III		II			2		2	8	6	14	16								2		2	12	,,	
	IV		III			1		1	37	20	57	58								6		1	51	,,	
	V	9,86 3	IV						39	22	61	61								6			55	No	
	VI		V			3	3	6	3	1	4	10			1							5	4	Yes	
			VI			1	5	6	3		3	9										6	3	,,	
	VII		VII			1	2	3	32	8	40	43				1				1	1	2	38	,,	
					Total	8	10	18	132	62	194	212			1	1				16	1	16	177		
Kandi	I			Chatma Kandi	Chatma Kandi	11	50	61				61	4	57								61		No	
	II				Gopinathpur and Provakarpara		10	10	1		1	11	2	9						1		10		,,	
	III			Jibdharpara and Syambazar	Jibdharpara, Syambazar	8	8	16	8		8	24	13	11								16	8	Yes	
	IV			Hatkandi	Hatkandi		18	18	1	5	6	24	14	10						1		18	5	,,	
	V	11,089			Bagdanga (including Noapara and Boalia)	6	3	9	2		2	11	4	7						2		9		,,	
	VI				Ruppur	2	3	5	1	2	3	8	5	3		1				1		5	1	,,	
	VII				Chak Nilkantpur and Raghunathpur	4	1	5	1		1	6	4	2						1		5		,,	
	VIII, IX				Sibarambati and Bejoynagar	1		1				1		1								1		No	
	X				Banikhpara	2		2	...	1	1	3	3			1						2		,,	
	XI			Rusorah	Rusorah	4	15	19				19	10	9								19		Yes	
					Total	38	108	146	14	8	22	168	59	109		2				6		140	14		
Jessore	I			I	I	11	43	54	17	67	84	13[illegible]	66	72	8	3	1			4		45	77	Yes	
	II			II	II	3	28	31	6	26	32	63	29	34	8		1			2		27	30	,,	
	III	8,306		III	III	5	27	32	2	3	5	37	20	17	1	1	1			1		39	3	,,	
	IV			IV	IV	2	5	7	23	12	35	42	19	23	3	13	1			2		3	20	,,	
	V			V	V	3	14	17	5	2	7	24	11	13			4					13	7	,,	
					Total	24	117	141	53	110	163	304	145	159	15	17	8			9		118	137		
Kotchandpur	I	3,796	Solemanpur	Solemanpur	Solemanpur	5	1	6	49	81	130	136	136		..	1	2				1	4	128	Yes	
	II	3,070	Kotechandpur	Kotechandpur	Kotechandpur		2	2	56	87	143	145	145						1			1	143	,,	
	III	422		Baje Bamondaha	Baje Bamondaha	2		2	31	1	32	34	34				1				-	1	32	,,	
	IV	1,012		Dudsara					7		7	7	7										7	,,	
	V	334		Bhowanipur	Bhowanipur				3		3	3	3										3	,,	
	VI	868		Nil	Bara Bamondaha	4	1	5	40		40	45	44	1			1		1			3	40	,,	
	Total	9,502			...	11	4	15	186	169	355	370	369	1		1	4		2		1	9	353		
Maheshpur	I			River Bhyrub	Tank	1		1		8	8	9	9					1					8	No	
	II	4,451		Ditto	Do	1	1	2		15	15	17	17				1	..	1				15	,,	
	III			Ditto	Do		1	1		13	13	14	14									1	13	,,	
	IV			Ditto	Do					6	6	6	6										6	,,	
					Total	2	2	4		42	42	46	46				1	1	1			1	42		

APPENDIX M—*continued.*

Name of Municipality	Serial number of Ward or Mahalla.	Population by last Census	Name of Ward or Mahalla: Supplied from water-works.	Supplied from river, khal or canal	Supplied from tanks or wells	Sources and character of unfiltered water-supply: Wholesome tanks	Unwholesome tanks	Total tanks	Wholesome wells.	Unwholesome wells.	Total wells.	Total sources	Perennial	Intermittent	Ownership or control: Government: Tanks.	Wells	Municipal: Tanks set apart for drinking	Tanks set apart for bathing	Tanks set apart for washing clothes, &c	Wells set apart for drinking	Other wells	Private: Tanks	Wells	Is permanent supply adequate to population?	Remarks of Inspecting Officers.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Kutiya	I ..	8,667	Part of— Civil station	Part of— Civil station	Part of— Civil station	12	9	21	7		7	28	23	5	3	2	1		1			16	5	Yes	
			Kavlaghata	Kavlaghata	Kavlaghata	3	3	6	2		2	8	6	2								6	2	,,	
			Tootpara	Tootpara	Tootpara	11	8	19	1		1	20	12	8				1				18	1	,,	
	II		Baniakhamar	Baniakhamar	Baniakhamar	23	5	28				28	24	4			2					26	...	,,	
			..		Chotoboyra	3	2	5				5	3	2	...							5	.	,,	
			.		Sibbati with Sonadanga	1	1	2				2	2									2		,,	
			..		Charabati	2	3	5				5	4	1							.	5		,,	
					Total ...	55	31	86	10		10	96	74	22	3	2	3	1	1			78	8		
Satkhira	I ...	8,550	...	Satkhira	.	50	30	80		...		80	60	20			1				..	79		Yes	
	II		..	Sultanpur . .		13	22	35				35	19	16								35		,,	
	II		..	Pranshire ..		8	9	17				17	15	2	1		1					15	.	,,	
	IV		..	Katia		18	13	31				31	26	5	1					.		30		,,	
	V		..	Palashpole		20	42	62				62	46	16		..	1					61		,,	
	VI		. ..	Bankal		8	7	15				15	12	3								15		,,	
					Total	117	123	240				240	178	62	2		3					235			
Debhata	I	276	....		Konra .	6	9	15				15	10	5								15		Yes.	
	II	532	..		Basantapur	6	8	14				14	11	3			1					13		,,	
	III .	943			Debhata	13	19	32				32	21	11			1					31		,,	
	IV ..	503			Susilçanti	4	11	15				15	10								.	15		,,	
	V	722			Azizpur	4	29	33				33	26	7								33		,,	
	VI .	329	..		Dadpur	4	14	18				18	11	7					..			16		No	
	VII .	284	.. ..		Sibnagar	1	4	5		1	1	6	2	4								5	1	,,	
	VIII .	1,555	.. ..	...	Sripur	10	52	62	1	1	2	64	34	30			1					61	2	Yes.	
	IX ...	240	...		Char Sripur		1	1				1		1								1		No	
	Total	5,384	.	.		48	147	195	1	2	3	198	125	73			3					198	3		
Bollia.	1	459	.		Talaimari	2	2	4				4	2	2							.	4	...	Inadequate.	
	2	1,789	...	Bannagar		3	3	6	1		1	7	5	2			...			1	.	6		Adequate	
	3	1,394	.		Bajakujla	5	2	7				7	5	2								7	.	Ditto	
	4	513	..	Ramchandrapur		5	4	9				9	9									9		Ditto	
	5	908		Sagarpara		5	16	21				21	11	10								21		Ditto.	
	6	104		Rampur Bazar					1		1	1	1		...	.							1	Inadequate	
	7	343	..	Shakher Chak												.						.		Adequate	
	8	17		Bagichapara	.										..			..						Ditto	
	9	719		Ghoramara	.	1	4	5		..		5	5								.	5		Ditto.	
	10	418		Kumarpara	.	5		5	1		1	6	6									5	1	Ditto	
	11	316	..	Poodkipara	..		2	2			...	2	2	.				.				2	.	Ditto	
	12	175		Sahebganj																			...	Ditto.	
	13	401		Saheb Bazar	.	1	1	2				2	2				..				...	2		Ditto.	
	14	438		Ganakpara	.		2	2	1		1	3	3		..							2	1	Ditto	
	15	322	...	Mapara			4	4				4	4	..						..		4	..	Ditto.	
	16	438		Khansmar Chak.	.	1	2	3	1		1	4	4			1					.	3		Ditto	
	17	295		Malopara		...	4	4				4	4					.	...		...	4		Inadequate.	
	18	421		...	Kadergan	4	2	6			...	6	6	.						..	..	6	...	Ditto	
	19	1,320	...		Hetamkhan	5	7	12	2		2	14	14	..	.			.		..	.	12	2	Ditto.	

RAIGUR	20	765		..	Sabhipara	3	4	7			...	7	7	..			..	...	..	.	...	7		Ditto.			
	21	492			Ramibazar	1	2	3	1	.	1	4	4				..	..		..		3	1	Ditto			
	22	105			Beldarpara	1	1	2				2	2					.		..		2	...	Ditto.			
	23	99			Ballavganj	2	1	3			..	3	3					..			..	3	.	Ditto			
	24	657			Boalia	2	4	6	1		1	7	7				..	..			..	6	1	Ditto			
	25	424		Sirusarpara	...	1	5	6				6	5	1					-	...		6		Adequate			
	26	875		Dargapara		4	2	6	1		1	7	6	1	3	..						3	1	Inadequate			
	27	858		Hossenigunj ..		2	1	3		..		3	3						...			3		Ditto			
	28	371		Shaikpara .			3	3			..	3	3								..	3		Ditto			
	29	464		Jote Mahesh																	...			Ditto			
	30	1,015		Srirampur		13		13		..		13	13		4							9	..	Adequate			
	31	632	..		Kajehata	3	1	4				4	3	1					...		..	4		Inadequate			
	32	646			Sepoypara ..	5	1	6				6	6		1							5	...	Adequate			
	33	298	.		Haragram	1		1	1	.	1	2	2							1		1		Inadequate			
	34	57	..		Betiapara																			Ditto			
	35	56	...		Lakhipur	1		1				1	1									1	.	Adequate			
	36	103	...		Bhatapara																		.	Inadequate.			
	37	267			Balunpur No I	1		1				1	1									1		Adequate			
	38				Ditto ,, II	1		1	1		1	2	2		1	1								Ditto			
	39	227	.		Rajpara																			Inadequate			
	40	79			Mohisbbathan	1		1				1	1									1		Adequate.			
	41	77			Kalupara	1		1				1	1									1	...	Ditto			
	42	390		Keshabpur																				Inadequate.			
	43	464	...	Gosalpara		1		1				1	1									1	...	Adequate			
	44	225	...	Nawabganj		1		1				1	1							.	..	1		Ditto			
	45	117		Benode Gharamir-para																				Ditto.			
	Total ..	20,248				82	60	102	12		12	174	155	19	9	2				2		153	8				
NATOR	II		.			2	1	3				3	3		2							1		Adequate			
	III						1	1	.			4	1									1		Inadequate.			
	IV		... ..			1		1				1	1						.			1		Adequate.			
	V		..			1	1	2				2	2									2		Ditto			
	VI					2	1	3				3	3									3		Ditto			
	VII	Nil				1	1	2	...			3	2									2	.	Inadequate			
	VIII						4	4				4	3	1				.	.	-		4		Adequate.			
	IX					9		9	1	1	2	4	4					..		1	1	2	.	Ditto			
	X					2	5	7		1	1	8	8				1				1	6		Ditto.			
	XI					1	1	2				2	2				1					1		Inadequate.			
	XII					1	3	4				4	4								.	4		Ditto			
						1	1	2				2	2				1					1		Adequate			
	Total	9 185				14	19	33	1	2	3	36	35	1	2		3			1	2	28					
DINAJ-PUR	1	12,204	.	Ward A .	Ward A		17	17	444		444	461	454	7				2	1	5		16	439	Adequate.			
				,, B	,, B	3	23	26	789		789	815	802	13						4		24	785	Ditto			
				,, C	,, C		3	3	311		311	314	311	3						4		3	307	Ditto			
			.. .		,, D		21	21	423*		423	444	435	9	2	15			2	6		17	402	Ditto			
				Ward E	,, E	.	18	18	506		506	524	506	18						4		18	502	Ditto			
	Total	12,204				3	82	85	2,473		2,473	2,558	2,508	50	2	15		2	3	23		78	2,435				
JALPAI-GURI	1	9,682		...	Tanks and wells	2	1	3	63		63	63	63							2			61	Adequate			
	2				Ditto				111		111	111	111						..	3			108	Ditto			
	3				Ditto				72		72	72	72			6				2			61	Ditto			
	4				Ditto	.	.		229		229	229	220			5				5			219	Ditto			
				.	Ditto				177		177	177	177							2			175	Ditto			
				.. ...	Ditto				141		141	141	141							1			140	Ditto			
	Total	9,682		.		2	1	3	793		793	793	793			11				15			767				
DARJEE-LING	2 139	14,145	Senchal	None	None	All water supplied by water-works main to reserve and delivered in pipes to hydrants, &c.																		Inadequate.			
KURSEONG	1	3,522	Kurseong Municipal water works (reservoir)			Springs						Springs.					Reservoir							Adequate.			
						4		4				4					1	2	1		.		...				

* Includes two tube-wells

APPENDIX M.—*continued.*

Name of Municipality.	Serial number of Ward or Mahalla	Population by last Census	Name of Ward or Mahalla—			Sources and character of unfiltered water-supply									Ownership or control.									Is permanent supply adequate to population?	Remarks of Inspecting Officers
			Supplied from water-works.	Supplied from river, khal or canal	Supplied from tanks or wells	Wholesome tanks.	Unwholesome tanks	Total tanks.	Wholesome wells	Unwholesome wells	Total wells	Total sources	Perennial.	Intermittent	Government		Municipal.					Private.			
															Tanks	Wells	Tanks set apart for drinking	Tanks set apart for bathing	Tanks set apart for washing clothes, &c	Wells set apart for drinking.	Other wells.	Tanks.	Wells.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Rangpur	1	14,216			Jail road		5	5	15	8	23	28	14	14	1	9						4	14	Adequate	
	2				Kelnaband road				8		8	8	2	6									8		
	3				Bhagirat road				4		4	4	1	3								1	2		
	4				Bhagi lane	1		1	2		2	3	2	1									12		
	5				Kookrool road				12		12	12	5	7									3		
	6				Chikli road				3		3	3	3									3	22		
	7				Radhaballav road		3	3	7	15	22	25	4	21									6		
	8				Ditto lane				8		8	8	3	5									23		
	9				Dhap road				22	1	23	23	15	8									5		
	10				Do outpost road				2	3	5	5	1	4								1	6		
	11				Do bazar lane				7		7	7	7										9		
	12				Do do road				7	2	9	9	4	5								2	27		
	13				Sankamari road		2	2	27		27	29	1	28									12		
	14				Kakimer road				11	1	12	12	10	2									27		
	15				Keranipara road				19	8	27	27	6	21									1		
	16				Ditto bye-lane				1		1	1	1												
	17				Nesbetganj road																				
	18				Katchari road		2	2	4		4	6	5	1	1	2		1					2		
	19				Pauzdari road																				
	20				Dhap bye-lane				14		14	14	14										14		
	21				K D Ghose's road		1	1	2	4	6	7	2	5								1	6		
	22				Katuipara road		4	4	7	6	13	17	6	11								1	4		
	23				Satgara road				18		18	18	8	10									12		
	24				Civil station road	1	7	8	48	6	54	[illegible]	52	10	2	1		2	1		10	3	18		
	25				Masjid lane				9		9	9	9								1		43		
	26				Church lane				2	1	3	3	3										8		
	27				Garowanpara road				8		8	8	8										3		
	28				Central cross road				11		11	11	11								1		8		
	29				Do road		2	2	90	13	103	105	98	[illegible]							1	2	10		
	30				Giridri Lal Roy's road		7	7	55	10	65	72	68	4							2	7	102		
	31				Bairagipara lane				11	1	12	12	12										63		
	32				Loan office road				10	5	15	15	14	1							1		12		
	33				Jheepara lane				11	1	12	12	12										14		
	34				Circular road				8	5	13	13	13										13		
	35				Kamal Kachna road	1		1	29	6	35	36	36									1	35		
	36				Haripati road				4	2	6	6	4	2									6		
	36A				Nawabganj new road				3	5	8	8	8										8		
	37				Nawabganj bazar road				30	3	33	33	33								1		33	No	
	38				Taltala lane				2		2	2	2								2				
	39				Musalmanpara lane		1	1	2	2	4	5	5									1	4		
	40				Madrasah road		2	2	7	3	10	12	10	2							1	2	9		
	41				Moonshipara lane		1	1	1		1	2	1	1								1	1		
	42				Burial-ground road				3	3	6	6	5	1									6		
	43				Krishna Ch. Roy's road																				
	44				Kotwali road				8	4	12	12	8	4							1		11		
	45				Ranpur station road		5	5	24	9	33	38	20	18							2	5	31		
	46				Station approach road																	4	16		
	47				Tajhat road		4	4	13	3	16	20	20								1		26		
	48				Senpara road				21	6	27	27	27										10		
	49				Panatitari road				8	2	10	16	1	9									19		
	50				South Circular road				18	1	19	19	19										11		
	51				New cross road				7	4	11	11	11									1	18		
	53				Chanlia Amod lane		1	1	11	7	18	19	17	2									10		
	53				Lalbeg road				9	1	10	10	10								1	1	16		
	54				Thana road		1	1	17		17	18	18												

	55				Machuabazar road																				
	56				Marwaripetti road		1	1	5		5	5	5									1	5		
	57				Patbari road				9		9	10	10									1	9		
	58				Tajhat Amlapatti road				4		4	4	4										4		
	59				Kapuriapati road		1	1	5		5	6	6									1	5		
	60				Nahabatkhana road				1		1	1	1										1		
	61				Gasaibari road																				
	62				Bombtari road	1	5	6	13	2	15	21	17	4								6	15		
	63				New Mahganj road				5	2	7	7	5	2									7		
	64				Nurpur road		1	1	6		6	7	5	2								1	6		
	65				Old Kakina road				1		1	1	1										1		
	66				J B Sen's road		8	8	18		18	2	26									8	18		
	67				Kanungotola road		1	1	11		11	12	12									1	11		
	68				Ditto lane																				
	69				Bamandanga cut cherry lane		1	1	3		3	4	4									1	3		
	70				Phatehpur road		1	1	9		9	10	10									1	9		
	71				Old Kaliganj road		1	1	33	1	34	35	25	10								1	34		
	72				Dewantali road	1	2	3				3	3												
	73				Kalikapur road																				
	74				Sanibari road				4		4	4	4										4		
	75				Choulia Amod road				2		2	2	1	1									2		
	76				Kabipara road																				
	77				Rathbari road		1	1	5		5	6	6									1	5		
	78				Cooch Behar road				5	1	6	6	6	6									6		
	79				Daftrybari road				33		33	33	33										33		
	80				Khasbeg road				3		3	3	3										3		
	81				Dhumkatira lane																				
	Total	14 216				5	71	76	855	157	1,012	1,088	850	238	4	12		3	1		27	68	873		
BOGRA.	I	6,605		Shibati and East Katnar	Tikadarpur and West Katnar		7	7	7	1	8	15	12	3						6	2	7	..	Fairly adequate	
	II			East Sutrapur	Chak Jadu, West Sutrapur, and Lankatala		5	5	9		9	14	13	1		1			1	6		4	2	Ditto	
	III			Maltinagar	West Sutrapur		4	4	3		3	7	6	1		1				2		4		Ditto	
	Total	6,605					16	16	19	1	20	36	31	5		2			1	14	2	15	2		
SHERPUR	I	3,985		Bunapara, Kumar para, Bagdipara, part of Bania para, and part of Goalpara.	Remaining portion of Ward No I				10		10	10	10							7				Adequate	
	II			Satrajittola and Moochipara.	Remaining portion of Ward No II		2	2	9		9	11	11							4		2	5	Ditto	
	III			Shaharpara Barodwari, Sharmatola.	Remaining portion of Ward No III		1	1	10		10	11	11							7		1	3	Ditto	
	Total	3,985					3	3	29		29	32	32							18		3	11		
PABNA	I	16,486		Ward No I	Ward No I	5	8	13	1	1	2	15	5	10	1	1	2	1			1	9		Indequate	
	II			Do II	Do II	6	14	20		2	2	22	9	13			2				2	18		Ditto	
	III			Do III	Do III	3	6	9		1	1	10	3	7								9		Ditto	
	IV			Do IV	Do IV	1	1	2				2		2								2		Ditto	
	Total	16,486				15	29	44	1	4	5	49	17	32	1	2	4	1			3	38			
SERAJGANJ	I	23,188		Ward No I	Ward No. I	1	6	7	21		2	28	23	5		1	.	2		16		5	4	Inadequate	
	II			Do II	Do II	6	5	11	15		15	26	21	5	1					14		10	1	Ditto	
	III			Do. III	Do III	4	10	14	30		30	44	34	10			1			25		13	5	Ditto	
	IV			Do, IV	Do IV	3	6	9	15		15	24	18	6			1			12		8	3	Ditto.	
	Total	23 188				14	27	41	81		81	122	96	26	1	1	2	2		67		36	13		
DACCA	I	82,321	Mostly from water-works	River and khal	Tanks and wells		15	15		2,279	2,279	2,294	2,049	245								15	2,279	Yes	
	II		Ditto		Wells					877	877	877	639	238									877		
	III		Ditto	Ditto	Tanks and wells		19	19		2 370	2 370	2 389	2,322	67	2		1				..	16	2,370	,,	
	IV		Ditto	Ditto	Ditto		9	9		1 297	1,297	1,306	1,303	3								9	1,297	,,	
	V		Ditto	Ditto	Wells					403	403	403	311	92									403	,,	
	VI		Ditto	Ditto	River		12	12		1 200	1,200	1,212	1,142	70								12	1,200	,,	
	VII		Ditto	Ditto	River and khal		6	6		1,114	1 194	1,200	992	208	1	2						6	1,192	,,	
					Total		61	61		9,620	9,620	9,681	8,758	923	3	2	1	.				58	9,618		

APPENDIX M—*continued.*

Name of Municipality	Serial number of Ward or Mahalla	Population by last Census	Name of Ward or Mahalla: Supplied from water-works	Supplied from river, khal or canal	Supplied from tanks or wells	Sources and character of unfiltered water-supply: Wholesome tanks	Unwholesome tanks	Total tanks	Wholesome wells	Unwholesome wells	Total wells	Total sources	Perennial	Intermittent	Ownership or control: Government—Tanks	Government—Wells	Municipal—Tanks set apart for drinking	Municipal—Tanks set apart for bathing	Municipal—Tanks set apart for washing clothes, &c	Municipal—Wells set apart for drinking	Municipal—Other wells	Private—Tanks	Private—Wells	Is permanent supply adequate to population?	Remarks of Inspecting Officers.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
NARAYANGANJ	I	17,715	...	River and khal	Tanks	11	3	14				14	13	1					2			12		Yes	
	II		...	Ditto*	Do ..	41	6	47		1	1	48	47	1	5	1	1	1	1		..	39		,,	
	III		...	Ditto	Do .	25	7	32				32	31	1					1			31		,,	
					Total	77	16	93		1	1	94	91	3	5	1	1	1	4			82			
					GRAND TOTAL	77	77	154		9,621	9,621	9,775	8,849	946	8	3	2	1	4			140	9,618		
NASIRABAD	I	1,517	Mostly from water works		Goalkandi, Golgonda	19	11	30	1		1	31	23	8	9					1		21		Yes	
	II	3,419	From water-works	.		8	23	31	.			31	23	8			1				.	30		,,	
	III	1,812	Mostly from water works		Some part of Ward No III	11	6	17				17	12	5			2		...			15		,,	
	IV	4,215	Ditto ..	Some part of Ward No IV	Ditto	11	13	24				24	21	3	3					.		21		,,	
	V	1,292	Some part of Ward No V	Ditto .	Ditto	14	7	21	1		1	22	15	7	2					1	.	19		,,	
	Total	11,555	..	.	..	63	60	123	2		2	125	94	31	14		3			2		106			
MUKTAGACHA	I	4,923 within the entire Municipal limits	..	.	Muktagacha	19		19	4	3	7	26	26					1		2	.	18	5	Yes	
	II		...	..	Koundanga	2		2	1		1	3	3							1		2		,,	
	III			..	Nandibari	6		6				6	6							.		6	..	,,	
	IV				Iswargram	14		14				14	14	.		..						14		,,	
	V			..	Paratangi	2		2				2	2							..		2		,,	
	VI		...		Katrara	2		2	1		1	3	3							1		2		,,	
	VII			.	Lakhikhola	7		7				7	7				..					7		,,	
	Total	4,923	..	.		52		52	6	3	9	60	61					1		4		51	5		
JAMALPUR	I		..	A portion of Ward No I	Ward No I	12	39	51	60	15	75	126	72	54	3	4	3	1	1	3	..	43	68	Yes	
	II			Portion of Ward No II	Ditto II	1	8	9	13	3	16	25	14	11						1		9	15	,,	
	III				Ditto III	10	14	24	12	5	17	41	22	19						1		24	16	,,	
	IV				Ditto IV	2	2	4	10	4	14	18	12	6					1	6	1	3	7	No	
	V			Portion of Ward No V	Ditto V	1	2	3	11	5	16	19	12	7	.					1	...	3	15	Yes	
	VI			Portion of Ward No VI	Ditto VI	1	9	10	12	2	14	24	13	11			1	.				9	14	,,	
	Total		..	.. ..		27	74	101	118	34	152	203	145	108	3	4	4	1	2	12	1	91	135		
	1	131	..	..	Rajabari	3	2	5				5	5			..	..	..		..		5	..	No	One pucka masonry well proposed to be constructed
	2	366	...	..	Kalibazar	1	4	5	3	..	3	8	5	3		..						5	..	,,	
	3	411	..	..	Shajbarkhila		4	4	2		2	6	2	4						1		4	1	,,	One pucka well is under construction
	4	389			Gopalbari	2	3	5	3		3	8	6	2					1	1		4	2	Yes	
	5	249	....		Dhakalhati				1		1	1	1							1	..			,,	
	6	227			Narayanpur	4	8	12	1		1	13	9	4								12	1	,,	
	7	298	...		Munshibazar		1	1	1		1	2	2									1	1	,,	
	8	251		.	Raghunathbazar	2	1	3	3		3	6	6									3	3	,,	
	9	661	...	...	Girda Narayanpur	2	2	4	2		2	6	6						...			4	2	,,	
	10	118	...	.	shibbari	2	2	4	.			4	3	1							...	4	...	,,	

Sherpur.	11	270		Sheikh Hati	1	5	6	1		1	7	3	4						1		6		„	One pucka masonry well proposed to be constructed.
	12	385		Durga Naravanpur	3	4	7				7	4	3								7		No	
	13	376		Rajballabhpur	3	4	7	1		1	8	7	1						1		7		Yes	
	14	864		Nabinchar	1		1	2	1	2	3	3							1	1	1		„	
	15	414	East Sheri	Fast Sheri	2	1	3				3	3									3		„	
	16	604		Middle „	3	12	15	1		1	16	6	10						1		15		No	
	17	298	West Sheri																				Yes	
	18	508		Madhavpur	3	8	11				11	7	4								11		„	
	19	433		Karampur	1	1	2	1		1	9	3							1		2		„	
	20	250		Bagraksha	2	4	6	1		1	7	5	2						1		6		„	
	21	314	Katgar	Katgar	1		1				1	1									1		„	
	22	233	Kacharipara	Katcharipara	1	1	2				2	2									2		„	
	23	190	Mullapara	Mullapara	1	1	2				2	1	1								2		„	
	24	119	Barakpara																				„	
	25	279	Mirganj	Mirgan				1		1	1	1							1				„	
	26	345		Jauripur	3	4	7	7		7	7	4	3								7		„	
	27	371	Mobarakpur																				„	
	28	609		Nowhata				2		2	2	2							1			1	„	
	29	569	Digharpur																				„	
	30	204	Tatalpur																				„	
	Total	10 745			41	72	113	25		22	135	97	42				1		11	..	112	14		
Kishorganj	1	13,988		Ward No. I	19	13	32	3	..	3	35	15	20		1	2	3		2	..	27		Yes	
	2			„ II	21	28	49				49	29	21			1	3				45		„	
	3			„ III	37	42	79	2		2	81	46	35			3	1		[illegible]		75		„	
	4			„ IV	19	20	32			1	33	16	17			1	1		1		30		„	
	5			„ V	6	17	23	1			23	11	12			1					22		„	
	Total	13,988			95	120	215	6		6	221	117	104		1	8	8		5		199			
Bajitpur	1	9,399	Basantapur		3	4	7	1		1	8	5	2		1						7		No	
	2		Mathurapur		4	3	7				7	4	3								7		Yes	
	3		Dari Ghagatia		2		2				2	2									2			
	4		Bazitpur		4	10	14	2		2	16	5	9		1				1	..	14		No	
	5		Pailanpur		3	4	7				7	3	4								6		„	
	6		Nitarkandi		4	6	10				11	4	6								10			
	7		Chandragram		7	8	15				15	7	8								13	...	Yes	
	8		West Bhagalpur		6	9	15				15	7	8								15		No.	
	9		Bhagalpur Nandina		6	18	24				24	8	16	1		1					22		„	
	10		Alabad		2	2	4	2		2	6	2	2			1	1		2		2		Yes	
	11		Sridharganj Bazar			1	1				1	1									1		„	
	Total ..	9 399			41	[illegible]	[illegible]	5		5	111	48	68	1	2	2	1		3		99			
Nitrakona	I		Netrakona		4	7	11				11	9	2			1					10		Yes	
	II		Shatpai	Shatpai	1	3	4				4	1	3			1					3		„	
	III		Gara	Gara	1	5	6				6	1	5								6		„	
	IV		Barshikura	Barshikura	1	4	5				[illegible]	1	4								5		„	
	V		Mamudpur	Mamudpur	1	2	3				3	1	2								3		„	
	VI			Pukharia	4	1	5				5	4	1								5		„	
	VII		Mohendrapur	Mohendrapur		2	2				2		2								2		„	
	VIII			Rampur	1	2	3				3	1	2			1					2		„	
	IX			Baherchapra	1	2	3		1	1	4	1	3							1	3		„	
	X			Medni	1	3	4				4	1	3								4		„	
	XI			Gazendrapur																			„	
	XII			Baluakhali	1		1				1	1									1		„	
	XIII			Gobindapur		1	1				1		1								1		„	
	XIV			Konapara		2	2				2	2									2		„	
	XV			Faridpur	1	2	3				3	1	2								3		„	
	XVI		Chakpara																				„	
	XVII		Mucharpur																				„	
	XVIII		Jownagar		1	1	2				2	1	1								2		„	
	XIX		Karerpar			4	4				4	2	2								4		„	
	XX		Kitti																				„	
	XXI		Balainagna			1	1				1		1								1		„	
	XXII		Khathernagna			1	1				1		1								1		„	
	XXIII		[illegible]																				„	
	XXIV		Nagra			3	3				3		3								3		„	
	XXV		Hussainpur			2	2				2		2								2		„	
	XXVI		Shakua			1	1				1		1								1		„	
	XXVII			Challhakanda																			„	
	XXVIII			Paila	1	2	3				3	1	2								3		„	
	XXIX		Shibganj																				„	
	XXX		Malni			1	1				1		1								1		„	
	XXXI		[illegible]																				„	
	XXXII		Fasvalisona																				„	
				Total	19	52	71		1	1	72	28	44			3				1	71			

APPENDIX M—*continued.*

Name of Municipality.	Serial number of Ward or Mahalla.	Population by last Census.	Name of Ward or Mahalla: Supplied from water works	Supplied from river, khal or canal	Supplied from tanks or wells	Sources and character of unfiltered water-supply: Wholesome tanks	Unwholesome tanks.	Total tanks	Wholesome wells	Unwholesome wells	Total wells	Total sources	Perennial	Intermittent	Ownership or control: Government—Tanks	Government—Wells	Municipal—Tanks set apart for drinking	Municipal—Tanks set apart for bathing	Municipal—Tanks set apart for washing clothes, &c	Municipal—Wells set apart for drinking	Municipal—Other wells	Private—Tanks.	Private—Wells	Is permanent supply adequate to population?	Remarks of Inspecting Officers.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
TANGAIL	I	17,973 in the whole municipal area	...	Ward No I partly by river	Ward No I .	2	7	9	21	3	24	33	32	1		1				20	*	9	3	Yes	
	II				Ward No II .	3	12	15	2	1	3	18	17	1				.	..	3		15		,,	
	III			Ward No III partly by river	Ward No III ..	9	23	32	6		6	38	37	1						5		32	1	,,	
	IV				Ward No IV	9	12	21	1	1	2	23	22	1						2		21		,,	
					Total	23	54	77	30	5	35	112	108	4		1				30		77	4		
FARIDPUR.	I—																								
	(1)	279	.	North Faridpur	South Faridpur	2	2	4	1		1	5	3							1		4	.	Yes	Supplied from khal.
	(2)	240	...	South Ditto	Ditto																			,,	Ditto.
	(3)	429		West Khabaspur	Ditto																			,,	Ditto
	(4)	374		East ditto	Ditto					.									...					,,	Ditto
	(5)	214		Chak Bazar .	Chak Bazar ...	1		1		.		1	1				..	1		...				,,	Ditto
	(6)	256	..	Moyrapatti	Ditto																			,,	Ditto
	(7)	127		Dakhinpara	Dakhinpara		2	2				2	1	1		.						2		,,	
	(8)	374			East Goalchamat	2	3	5				5	3	2								5		,,	
	(9)	493			West Ditto	2	2	4				4	2	2			1					3		,,	
					Total	7	9	16	1		1	17	12	5			1	1		1		14	..		
	II—																								
	(1)	288	Nil Tuli		Nil Tuli .		1	1				1	.	1								1		Yes	
	(2)	516	Jhil Tuli		Jhil Tuli	2	3	5				5	5				1					4		,,	
	(3)	377	Juta Patti		Juta Patti	2		2				2	2		1		1							,,	
					Total	4	4	8				8	7	1	1		2					5			
	III—																								
	(1)	210	North Kalibari		North Kalibari	1		1				1	1				1							Yes	
	(2)	455	South Ditto		South Ditto	2		2				2	2									2		,,	
	(3)	475	Katibari		Katibari	7		7				7	7		4		2					1		,,	
					Total	10		10				10	10		4		3		..			3			
	IV—																								
	(1)	1,365	.	Kamalapur	Kamalapur .	1	1	2				2	1	1	.		.	1	..	..		1	.	Not adequate	
	(2)	705		South Gopalpur	Ditto														..	.			.	Adequate for half the population.	
	(3)	1,129		Do Tepakhola	South Tepakhola ..			.	1		1	1	1							1				Yes	Supplied from river.
					Total	1	1	2	1		1	3	2	1				1		1		1			
	V—																								
	(1)	120		North Gopalpur				.						.		..			..			..		Yes	Supplied from river.
	(2)	884	.	Lakhipur	Lakhipur			.	2		2	2	2	...					..	2				Not adequate	Ditto
	(3)	623	...	Bhati Lakhipur										.										Adequate	Ditto
	(4)	350		South Alipur	outh Alipur	1		1				1	1	..			1			.				Ditto	Ditto.
					Total	1		1	2		2	3	3				1		..	2		..			
					Grand Total	23	14	37	4		4	41	34	7	5		7	2		4		23			

MADARIPUR.	I	13,772	Ward No. I ...	....	4	14	18	.	.		18	16	2	3	..	2	4			...	10	.	Yes.	
	II		" II		6	13	19		..		19	9	10				1			..	18		"	
	III		" III	Ward No III	5	17	22				22	12	10				2			...	20	.	No.	
	IV		" IV		5	24	23				29	17	12								29		Yes.	
	Partly V		" partly V	Ward No V	22	108	130	.			130	66	64				1		...	.	129		No	
	VI		" VI	Ward No VI partly	13	47	60				60	32	28								60		Yes.	
	VII		" partly VII		11	30	41				41	22	19					...			41		"	
				Total	66	253	319				319	174	145	3		2	8				307			
BARISAL.	I	15,482	Kotwali	Kotwali	101	41	142				142	142		1					..	.	141	...	Yes.	
	II		Church ...	Church	28	1	24	1		1	30	30				3	3				23	1	"	
	III		Kalibari ...	Kalibari ...	200	75	275				275	275				1	2				273		"	
	IV			School	60	16	76				76	76				.			..	..	75		"	
	V			Kuthibari ..	25	12	37			.	37	37				1					36		"	
				Total																				
NALCHITTY.	I	1,675		Police-station	3	9	12		...	...	12	4	8			1					11		Yes.	
	II			Nimakpatti	4	2	6				6	4	2								6		"	
	III			Tarabari	6	8	14				14	11	3								14		"	
	IV			Tamakpatti	2	1	3				3	3									3		"	
	V		Kuripatti			1	1				1	1				..					1		"	
	VI			Madhy Bazar	2	3	5				5	2	3	..							5		No	
	VII			Aratharpatti	1	1	2				2	1	1								2		"	
	VIII			Magbazar ...	6	3	9				9	9								...	9		Yes.	
	IX			Mallikpur	15	22	37				37	20	17								37	..	"	
				Total	39	50	89				89	55	34			1					88			
JHALAKATI.	I	2,365	Police-station	Police-station	2		2	...			2	2		.							2		Yes.	
	II		Kamarpatti	Kamarpatti	1		1				1	1									1		"	
	III		Baisnabpatti	Baishnabpatti	5		5				5	5				1					4		"	
	IV		Kalibari	Kalibari	2		2				2	2									2		"	
	V		Bakalipatti	Baklaipatti	1		1				1	1					..				1		"	
	VI		Mudipatti	Mudipatti														..					"	This patti can draw water from the tanks in other pattis which are very near to it.
	VII		Katpatti	Katpatti	2		2				2	2				1					1		"	
	VIII			Baparapatti	1		1				1	1	..								1		"	
	IX		Kasaripatti	Kasaripatti	2		2				2	2							-		2		"	
	X		Araddarpatti	Araddarpatti	5		5				5	5				.					5		"	
	XI		Banikpatti	Banikpatti	1		1				1	1									1		"	
	XII		Umeshganj	Umesganj																			"	Ditto
	XIII		Gurudham	Gurudham	2		2				2	2									2	.	"	
	XIV		Patilpatti	Patilpatti	1		1				1	1				...		..			1		"	
	XV		Halaipatti	....	.	.							..								.		"	Ditto.
	XVI		Janglapatti																				"	Ditto
				Total	25		25				25	25				2					23			
PIROJPUR.	1	12,246	Pirojpur town ...	Pirojpur	5	31	36		1	1	37	5	32	1	1	2	2				31		Yes	
	2				18	14	32				32	18	14								32		"	
				Masimpur	15	5	20				20	15	5								20		"	
				Krishnanagar	11	12	23				23	11	12						.		23		"	
				Khamghata		1	1				1		1								1		"	
			Raiganj		1		1				1	1									1	.	"	
				Kumarkhali (Bandar)	2		2				2	2									2	..	"	
			...	Rairkati	27	5	32				32	27	5								32		"	
				Jhatakati	48	5	53				53	48	5						.		53		"	
				Baichas	23	7	30				30	23	7								29		"	
				Kumarkhali village	23	20	43				43	23	20								43		"	
	Ward No III			Odbankati	54	33	87	...			87	54	33			.					87		"	
			....	Narkhali	22	46	68				68	22	46								48		"	
				Lakhakati	8	9	17				17	8	9			..			.		17		"	
				Charkati	1	4	5				5	1	4								5		"	
				Sikarpur	18	6	24				24	18	6								23		"	
				Muktakati ...	6	2	8				8	6	2			1					8		"	
				Khumaria	5	6	11				11	5	6								11		"	
				Alamkati	15	19	34				34	15	19								34		"	
				Brahmakati	13	8	21				21	13	8								21		"	
			Hoolarhat	Banbari	14	2	16				16	14	2								16		"	
			Mulgram			1	1				1		1					.			1		"	
			...		17	13	30	—			30	17	13								30		"	
				Khalisakhali	23	18	41	..			41	23	18								41		"	
				Total			..							..							.	.		

APPENDIX M—*continued.*

Name of Municipality	Serial number of Ward or Mahalla.	Population by last Census.	Name of Ward or Mahalla— Supplied from water-works	Supplied from river, khal or canal	Supplied from tanks or wells	Sources and character of unfiltered water-supply. Wholesome tanks	Unwholesome tanks	Total tanks	Wholesome wells	Unwholesome wells	Total wells	Total sources	Perennial	Intermittent	Ownership or control. Government. Tanks	Wells	Municipal. Tanks set apart for drinking	Tanks set apart for bathing	Tanks set apart for washing clothes, &c.	Wells set apart for drinking	Other wells	Private. Tanks	Wells	Is permanent supply adequate to population?	Remarks of Inspecting Officers
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Patuakhali.	A	4,885	.....	...	Jainkati	3	9	12				12	3	9			1		...			11		Yes.	
	B		. .	.	Patuakhali	4	12	16				16	4	12			2	1				13		,,	
	C				Kalikapur	3	11	14				14	3	11			1					13		,,	
					Total																				
Comilla					*Ward A*																				
	I	1,576	..		Rajrapur mahalla	12		12		38	38	50	44	6			1					11	38		
	II	1,052	..		Dakhin Chartha mahalla	12	6	18		33	33	51	35	16							...	18	33		
	III	945	..		Uttar Chartha mahalla.	8	1	9		32	32	41	30	11				...			...	9	32		
				Ward A																					
	IV	163	...	Kasarupatti mahalla	Kasarupatti mahalla	2	3	5		3	3	8	6	2								5	3		
	V	221		Gangaganj mahalla	Gangaganj mahalla	2	1	3				3	3						.		..	3	..		
					Ward B																				
	VI	1,157	...		Manoharpur mahalla	9	14	23		7	7	30	29	1			1					22	7		
	VII	237	..		Govindpur ,,		3	3		6	6	9	9									3	6		
	VIII	596		.	Kandapur I ,,	15	17	32		23	23	55	56	1	1		1	2	1			27	25		
	IX	559			Ditto II ,,	11	15	26		17	17	43	41	2								20	17		
				Ward C	*Ward C*																				
	X	565	....	Chattora mahalla, including jail	Chattora mahalla, including jail	13	2	15		45	45	60	45	15	7	4		1				7	41		
	XI	513	.....	Kalijuri mahalla	Kalijuri mahalla	11	4	15		23	23	38	37	1				1				14	23		
	XII	420	.. ..		Bishnupur mahalla	5	2	7		15	15	22	19	3								7	15	Yes	
	XIII	531		Jannagar mahalla		5	3	8		25	28	36	13	23				.			..	8	28		
	XIV	594	...	Rajganj mahalla	Rajganj mahalla	11	1	12		10	10	22	18	4	1							11	10		
				Ward D.																					
	XV	643	....	Gangchar mahalla		1	8	9		16	16	25	9	16	1	...						8	16		
					Ward D																				
	XVI	116	...	Chaukbazar mahalla	Chaukbazar mahalla										..							..			
	XVII	Included after last Census.	. ...	Chandpur and Shubhapur mahalla.						3	3	3		3				...	.			.	3		

Brahmanbaria	XVIII	1,525	...		Muradpur I mahalla	6	8	14		51	51	65	14	61			1					13	51	
	XIX	1,336	......		Ditto II „	5	5	10		48	48	58	9	49								10	48	
	XX	348	......	Seccarchar ma-halla	Seccarchar „					7	7	7		7									7	
	XXI	530	..	Sangraish mahalla	Sangraish „	15	4	19		9	9	28	27	1								19	9	
	XXII	273	..	Sujaganj ...		3		3		6	6	4	8	1								3	6	
	XXIII	440			Narpur mahalla	1	2	3		10	10	13	10	3							...	3	10	
	Total ...	14,680				147	93	246		432	432	678	462	216	10	4	4	4	1			227	428	
	I	...			Kalaisru ...	5	3	8				8	8		4		4		3			...		Yes
	II			Paikpara		2	6	8				8	5	3			2		2			4		
	III			Catkipara		3	8	11				11	7	4					1			10		
	IV		...		Pairtola ...	6	10	18				18	8	10							...	18		
	V				Parchim Medda	14	12	26				26	15	11								26		
	VI			Bazar Medda	..	2	2	4				4	2	2			1				...	3		
	VII			Bondughar		13	14	2				27	13	14								27		No.
	VIII		...	Bazar Gokarna		3		3				3	3				1					2		Yes
	IX	..		Gokarna		7	8	10				10	7	3			1					9		No.
	X				Koutali	3		5				3	3				1					2		Yes
	XI			Nowapara		4	2	6				6	5	1								6		
	XII		..	Shimrailkandy		1	2	3				3	1	2								3		
	XIII				Marnail	8	5	13				13	8	5								13	...	No
	XIV				Pukurpar	16	3	11				19	16	9			4					15		Yes
	XV				Darmpur	4	2	6				6	4	2			1					5		
	XVI		..		Sherpur	9	2	5				5	3	2			1					4		
	XVII				Barmanhatti	7	4	11				11	8	3			2					9		
	XVIII	..			Fulbaria	6	5	11				11	7	4			1					10		
	XIX	...			Kasampatti	24	14	35				35	20	9	2		4		2			30	..	
	XX		.. ..	Bazar Brahmanbaria	...																			
	Total	18 006				133	97	230				230	152	78	3		23		8			196		
Chandpur				Ward I		1	65	66				66												No
				„ II		4	91	95				95												
				„ III		7	96	103				103												
	Total	8,178				12	252	264				264												
Noakhali	I				Taltali	29	22	51				51	45	6								51		Yes
	II				Fakirpola	59	34	93				93	80	13								93		
	III			...	Barabazar	8	18	26				26	24	2			1					25		
	IV				Circuit-house	10	11	21				21	19	2	2		1			...		18		
	V				Kaltara	65	69	134				134	96	35			2					132		
	Total	5,479	..			101	174	325				325	264	61	2		4					319		
Chittagong	I				A	86	331	417	4	8	12	429	419	10					1			416	20	Sufficient for purposes other than drinking
	II				B	16	161	177	29	21	50	227	227		5	2				9	3	172	36	
	III		.		C	20	131	151	41	12	83	234	234	...	4	2	4			10	2	143	69	
	IV		..		D	80	341	421	9	2	11	4 2	431	2	48	2	2			1		371	8	
	Total	24,069			..	202	964	1,166	83	73	156	1,322	1,310	12	57	6	6		1	20	5	1,102	133	
Patna					*From both river and wells*																			
	..				Bankipore		9	9	793	362	1,155	1,164	842	322	2	4	1			2	12	6	1,137	Yes.
					Pirbahore		1	1	933	916	1,849	1,850	813	1,058		5					7	1	1,837	
	..	167,529	Nil	...	Alamganj				421	3,103	3,624	3 524	911	2,613		2					10		3 512	
					Khaja Kalam	..			1,718	2 403	4,116	4,116	3,885	231							3		4,113	
					Chauk		1	1	968	2,815	3,783	3 784	1,423	2,362		1	1				6		3,776	
	......				Malsalami		1	1	618	686	1,304	1 305	406	899							1	1	1 303	
					Total		12	12	5 446	10 285	16,731	15,744	9,278	7,465	2	12	2			2	39	8	15,678	
Barh	.			. .	Chondhi				17	5	22	22	13	9		2				2			18	
	...	12,383			Salempur				29	33	62	62	20	48		1					1		60	
	....			.. ...	Lalibpur ..	...			8	29	97	37	12	25					..	1	2		34	
					Walipur ..				14	67	81	81	21	60									81	
					Total				63	134	202	202	66	136		3				3	3		193	

APPENDIX M—*continued.*

Name of Municipality.	Serial number of Ward or Mahalla.	Population by last census.	Name of Ward or Mahalla.			Sources and character of unfiltered water-supply									Ownership or control.									Is permanent supply adequate to population?	Remarks of Inspecting Officers.
			Supplied from water-works.	Supplied from river, khal or canal	Supplied from tanks or wells	Wholesome tanks.	Unwholesome tanks.	Total tanks.	Wholesome wells.	Unwholesome wells	Total wells.	Total sources.	Perennial.	Intermittent.	Government		Municipal.				Private.				
															Tanks.	Wells	Tanks set apart for drinking	Tanks set apart for bathing	Tanks set apart for washing clothes, &c.	Wells set apart for drinking	Other wells	Tanks.	Wells.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Bihar.	... ..	47,723			1st Ward .	1		1	44	39	83	84	84		1	1			..	6	1		75		
					2nd ,,				37	30	67	67	66	1		1				7			66		
					3rd ,,	.			84	26	110	110	108	2		3				9	1		97		
					4th ,,				36	3	39	39	39			.				1			38		
					Total	1		1	201	98	299	300	297	3	1	5				23	2		269		
Dinapore.	I	4,340	... ..	..	Shahpore			.	14		14	14	14							...		..	14		
					Bishunpur				9		9	9	9										9		
					Baghangha . .	.			9		9	9	9				.			...			9		
	II	9,854	.. .	.....	Dinapore				10		10	10	10									.	10		
					Sikunderpore and Nasriganj				15		15	15	15										15		
	III	2,324	.. ...		Dinapore			..	5		5	5	5		.							...	5		
					Gajadnar Chak ...				6		6	6	6								..		6		
					Chak Ataullah ..				2		2	2	2							.			2		
					Khagri				1		1	1	1										1		
					Chak Janaidpur				1		1	1	1								..		1		
					Sekunderpur South				3		3	3	3										3		
	IV	12,278	.. ...	.. ..	Bibiganj				8	4	12	12	12		.				.	.	...		12		
					Sultanpur				3	5	8	8	8								.		8		
					Mampura				12	3	15	15	15										15		
					Snaguna				3	7	10	10	10					...		...			10		
					Mobarakpur .				2		2	2	2				.						2		
					Tara Chak		...		2		2	2	2									.	2		
					Total .				105	19	124	124	124							...	...		124		
	Total for District.	356,811	.	..	.	1	12	13	5,820	10,536	16,356	16,369	8,765	7,604	3	20	2			28	44	8	16,264		
Gaya.	I	80,383					3	3	54	2	56	59	59				.				2	3	54	Adequate.	
	II		...	...					32	1	33	33	33						..		1	..	33		
	III		...	..	.		1	1	42		42	43	43						1	..	.		42		
	IV		...				1	1	132		132	133	133			4			1				128		
	V		...				4	4	79	2	81	85	84	1		12	..	3		.		1	69		
	VI								4	30	34	34	33	1					...				34		
	VII				..		1	1	11		11	12	12			...		1	...		2		9		
	VIII		... ..	... ..	..		3	3	35		35	38	38							1		3	34		
	IX		...	.			6	6	42	2	44	50	45	5	1	4	...	1				4	40		
	X		...	...	.		2	2	78	..	78	80	79	1								2	78		
					Total	..	21	21	509	37	546	567	559	8	1	20		5	2	1	5	13	520		

SIWAN.	I	11,741	.....	....	Ramganj ..	.			110	3	113	113	113	.			...		.	11	..		102	
	II		...	.. ...	Teetaiganj				124		124	124	124							10			114	
	III				Anderkilla .	1		1	144		144	145	145							16		1	128	
	IV		...	...	Bahaliabigha	1		1	222		222	223	223			...				17	..	1	205	
	V				Recabganj				117		117	117	117						..	12			105	
	VI		...		Deodharpur	2		2	26		26	28	27	1	.			1	..	3		1	23	
	VII				Nandanbigha ..				18		18	18	18		.			...		2			16	
	VIII		...	..	Chhonrie				35		35	35	19	16						4			31	
					Total	4		4	796	3	790	803	786	17			...	1		75		3	727	
DAUDNAGAR	I	9,861	.		Mallak Toli				3	5	8	8	3	5									8	Yes.
	II				Munshi Tola				20		20	20	20								2		18	
	III				Jalti Toli				10		10	10	10										10	
	IV				Kaiski Toli				8		8	8	6	2									8	
	V				Kurmi Toli				15		15	15	15										15	
	VI		...		Nalband Toli				7		7	7	7										7	
	VII				Chatter Pattak				30		30	30	30				...		...		1		29	
	VIII		..		Kandhu Ram Kigarhi		1	1	14		14	15	14	1			.					1	14	
	IX				Patnea Guli				8	.	8	8	8										8	
	X		.		Dhankali bazar				15		15	15	15										15	
	XI			Maulabagh		1	1	2	11	3	13	15	14	1	2	3					3		7	
	XII		..		Sarai				5		5	5	5			.							5	
	XIII				Patwa Toli				32		32	32	24	8									32	
	XIV				Chik Toli				9		9	9	9				.						9	
	XV		.		Sabzi Bazar				2		2	2	2									..	2	
	XVI				Chowk				21	5	26	26	21	5		.				..	5		21	
	XVII				Sukhi Bazar				6		6	6	6										6	
	XVIII				Uthathera Toli				16		16	16	16	.		1					1		14	
					Total	1	2	3	232	12	247	247	225	23	2	4					13	1	228	
	Total for the District.	101,975	..			5	23	28	1,537	52	1,589	1,617	1,570	47	3	24		6	2	76	17	17	1,472	
ARRAH.	I	46,90	Tari; Bagh Hunsha Pandey; Mahajan Toli, II		Barahbutra; Gowsganj																			Yes
	II		Mahadera; Mahajan Toli, I; Nawadah; Karmantola, European quarter		Singhahi Kalan; Singhahi Khoord; Majhawan		2	2	49	113	162	164	128	36				1	..	1		1	161	
	III		Chowk; Sivaganj; Sitalganj		Pakri; Dolpalpore; Chindwa; Maulabagh		5	5	174	62	226	231	169	62	4	5					13	1	208	
	IV		Aboorpul; Ahirpura; Dudhkatoon		Anaith Bahiro and Siri Tola; Powerganj		1	1	62	154	236	237	230	7	1	2					1		233	
					Rowza; Moti Tola; Nazirganj; Dhanupra; Raghu Tola; Dharahra; Ibrahimnazar; Murachak; Bhikhachak; Begumpur; Bhaloolipur; Chajanganj; Shekh Sarai; Chik Toli (Barahdoaria.				163	19	182	183	161	21		1				1			180	
					Total .		8	8	468	538	806	814	688	126	5	8		1	...	2	14	2	782	
JAGDISPUR.	I	12,475			Mahadeo tank, Koir Tola, well	1		1	19		19	20	20								9	1	10	Yes.
	II				Bazar tank, Mochi Tola well	1		1	22		22	23	23			1				.	15	1	6	
	III		.		Purna tank, Misir Toli wells	1		1	15		15	16	16								7	1	8	
	IV		.		Naika tank, bazar, wells, &c	1		1	26		26	27	27								6	1	20	
	V		.		Purna tank, Kankar Toli wells	1		1	23		23	24	24								13	1	10	
					Total	5		5	105		105	110	110			1					50	5	54	

APPENDIX M—*continued.*

Name of Municipality.	Serial number of Ward or Mahalla	Population by last Census.	Name of Ward or Mahalla.			Sources and character of unfiltered water-supply								Ownership or control.									Is permanent supply adequate to population	Remarks of Inspecting Officers.
			Supplied from water works	Supplied from river khal or canal	Supplied from tanks or wells.	Wholesome tanks.	Unwholesome tanks	Total tanks	Wholesome wells	Unwholesome wells	Total wells	Total sources	Perennial	Intermittent	Government		Municipal				Private			
															Tanks	Wells	Tanks set apart for drinking	Tanks set apart for bathing	Tanks set apart for washing clothes, &c	Wells set apart for drinking	Other wells	Tanks	Wells	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Buxar	I	15,509		Pipeepati Amla Toli Bari Tola Turah Tola Darzi Toli Port of Chowk „ of Thathera Bazar „ of Gora Barrack Mathia	Thathera Bazar Chowk Gora Barrack Fort Mahalla Chabila Mahalla line				36	8	44	44	19	25		7				40	4			Yes	
	II			Sarimpur Mallah Toli	Thirpurwa Salimpatti Sarai Khalasi Mahalla		7	7	27		27	34	9	25	5	2		2	5	27					
	III			Railway station	Naibazar Gavadhergani Charitarban Kairpurwa Khelasi Mahalla	1	15	16	59		59	75	14	61	5	5	1	5	10	59					
					Total	1	22	23	122	8	130	153	42	111	10	14	1	7	15	126	4				
Dumraon	1 2 3 4 5 6 7 8 9 10 11 12	13,384			Karhi Thana Mahalla Dharamsala Mahalla Thatheri Bazar Gawa Toli Purna Tola Shahid Wurd Gunghi Bazar Garh Chowk Bazar Lala Toli Ganj	1	2 2 1 1 1 1	2 2 1 1 1 1	12 14 16 3 3 9 5 8 4 2 8 2	2 3 1 2	12 16 16 6 3 10 6 10 4 2 9 2	14 18 17 6 3 11 7 11 4 2 9 2	14 16 14 3 3 9 6 10 4 1 6 2	2 3 2 1 1 1		1		1		2 3 2 1 1 1 1	2 1 1 1 2	12 14 14 4 2 6 10 4 9 2	Yes	
					Total	1	7	8	84	12	96	104	91	13		1		1		6	4	7	85		
Brahmval.	I II III IV V VI	5,963			Ward No I „ II „ III „ IV „ V „ VI	2 1 1 2	1 1	2 1 1 1 1 2	16 7 7 2 9 11	1	16 8 7 2 10 11	18 9 7 3 10 13	18 8 7 3 10 13	1 1		3 1	1	1 1 1 2	1	4 3 4 1 4 4	12 5 3 1 5 7	1 1 1 2	13 8 6 1 6 10	Yes.	
					Total	6	1	7	52	1	53	60	59	1		4	1	5	1	20	33	6	44		

SASARAM.	I	22,713			Company Sarai	1		1	10		10	11	11			3		1		3			4	Yes
					Karan Sarai Dukhili				3		3	3	3										3	
					Ditto Sivabarat				3		3	3	3										3	
					Shaikhpura				5		5	5	5										5	
					Kabirganj				4		4	4	4										4	
					Mandai Kishwar Khan				8		8	8	8										8	
					Laki Shaheed				7		7	7	7										7	
	II				Nuranganj				5		5	5	5										5	
					Khilanganj				2		2	2	2										2	
					Sulaimanganj				4		4	4	4										4	
					Serai Purah				2		2	2	2			1							1	
					Chowkhandi				6		6	6	6										6	
	III				Quilla				7		7	7	7			1				4			2	
					Madar Darwaza				3		3	3	3										3	
					Sobhanganj				18		18	18	18										18	
					Alamganj				11		11	11	11										11	
					Dalalganj				13		13	13	13										13	
	IV				Qripirah				12		12	12	12										12	
					Bazar Jull				5		5	5	5										5	
					Qabinbaf-Toli				9		9	9	9										9	
					Mobarakganj				9		9	9	9										9	
					Saifullaganj				3		3	3	3										3	
	V				Bharthiganj				2		2	2	2										2	
					Lakhnow Sarai				6		6	6	6										6	
					Paithan Toli				5		5	5	5										5	
					Moch Tala				6		6	6	6										6	
					Lashkariganj	1		1	8		8	9	9		1	1	1						6	
	VI				Sonar Toli				7		7	7	7								1		6	
					Shereganj				3		3	3	3										3	
					Mahajan Toli				10		10	10	10										10	
					Chamar Takia				7		7	7	7										7	
					Katha Toli				7		7	7	7										7	
					Total	2		2	210		210	212	212		1	6	1	1		7	1		195	
	Total for the district.	121,945			District Total	15	38	53	1,141	359	1,400	1,453	1,202	251	16	34	3	15	16	161	106	20	1,160	
CHAPRA.	I	57,368		Rowza	Rowza				13		13	13	13										13	Yes.
				Telpa Kalan	Telpa Kalan				5		5	5	5										5	
				Do Khurd	Do Khurd				8		8	8	8										8	
					Bauganj				7		7	7	7										7	
					Shahbaz Chak				2		2	2	2										2	
					Rupganj				2	1	3	3	3										3	
					Houssay Chapra				2		2	2	2										2	
	II				Mowna		1	1	6		6	7	7									1	6	
					Sahenganj				3		3	3	3										3	
					Naiki Bazar				1		1	1	1										1	
					Salempur	1		1	3		3	4	4				1						3	
					Dahiawan	2	1	3	24	2	26	29	29				2					1	26	
					Kashi Bazar				2		2	2	2										2	
	III				Buttanpura	1	1	2	56	17	73	75	75									2	73	
					Dowlatganj				12	5	17	17	17										17	
	IV				Fudar Bazar				1	1	2	2	2										2	
					Nabiganj				4	2	6	6	6										6	
					Salabatganj	1	1	2	4	1	5	7	7				1	1					5	
					Gudri				3		3	3	3										3	
					Barhampura				6		6	6	6										6	
					Mirganj				1		1	1	1										1	
					Masoomganj				2		2	2	2										2	
					Total	5	4	9	167	29	196	205	205				4	1				4	198	
REVILGANJ.	1	18,473			Sagortola				12		12	12	12										12	Yes
	2				Mathiah				9		9	9	8	1									9	
	3				Ajabtola				1		1	1	1										1	
	4				Bedesitola				1		1	1	1										1	
	5				Repura				2		2	2	2										2	
	6				Godna				81	31	112	112	106	6						4			108	
	7				Revilganj				10	2	12	12	12							1			11	
	8				Maharajganj				2		2	2	2										2	
	9				Samastipur				15	7	22	22	22							1			21	
	10				Semaria				36	23	59	59	59							1			58	
	11				Bija Raistola				4	4	8	8	8										8	
	12				Pahyan				4	3	7	7	7										7	
	13				Goria Chapra				3		3	3	3										3	
					Total				180	70	250	250	243	7						7			243	
SIWAN.	1	14,835			Western portion of the town.	2		2	71	3	74	76	76			9		2		13			52	Yes.
	2				Eastern portion	1	1	2	95	3	98	100	96	4				1		20		1	78	
					Total	3	1	4	166	6	172	176	172	4		9		3		33		1	130	
	Total for the District.	85,660			District Total	8	5	13	513	105	618	631	620	11		9	4	4		40		5	569	

APPENDIX M—*continued.*

Name of Municipality.	Serial number of Ward or Mahalla.	Population by last Census.	Name of Ward or Mahalla.			Sources and character of unfiltered water-supply									Ownership or control.										Is permanent supply adequate for population?	Remarks of Inspecting Officers
			Supplied from water-works.	Supplied from river, khal or canal	Supplied from tanks or wells.	Wholesome tanks	Unwholesome tanks.	Total tanks	Wholesome wells.	Unwholesome wells.	Total wells	Total sources	Perennial	Intermittent	Government		Municipal					Private.				
															Tanks	Wells.	Tanks set apart for drinking	Tanks set apart for bathing	Tanks set apart for washing clothes, &c	Wells set apart for drinking	Other wells	Tanks.	Wells		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Motihari.	1	13,108		Bazar Patti	Bazar Patti				16	3	19	19	19			7							10	Yes.	
	2				Lohar ,,				5		5	5	5										5		
	3				Besati ,,																				
	4				Pukri Bazar				5		5	5	5										5		
	5				Paithan Toli				6		6	6	5	1									6		
	6				Butchertoli				6		6	6	5	1							1		5		
	7				Bania Patti				5		5	5	4	1							2		3		
	8				Amlagan ,,				7		7	7	7			1					2		4		
	9				Thakurbari				16	1	17	17	16	1							3		14		
	10				Telia Patti		1	1	12		12	13	10	3				1			5		7		
	11				Tola Heramen Goala		1	1	13	4	17	18	14	4		1					2	1	14		
	12				Do Golab Rai				13		13	13	9	4									13		
	13				Khodanagar		1	1	7	2	9	10	9	1				1			1		8		
	14				Mathia				7	1	8	6	7	1									8		
	15				Chatonri				5	1	6	6	5	1									6		
	16				Tola Asman Rai				2	1	3	3	2	1							1		2		
	17				Moharajganj				9		9	9	9								1		8		
	18				Bethanwa		1	1	27		27	28	28		1	11							16		
	19				Agerwa				4		4	4	3	1									4		
					Total		4	4	165	13	178	182	162	20	1	20		2			20	1	136		
Bettiah.	1	25,513			Bania Chapa		4	4	13	3	16	20	12	8		2					1	4	13	Yes	
	2				Ujam Tola		1	1	9	2	11	12	4	8						1		1	10		
	3				Lalbazar		2	2	17	3	20	22	3	19							2	3	18		
	4				Gay II		2	2	16	40	56	58	14	44						3	17	2	36		
	5				Gunj I				20	2	22	22	2	20						2	6		14		
	6				Kalibagh				17	2	19	19	6	13									19		
	7				Killah				6		6	6		6							2		4		
	8				Purani Gudri				27	2	29	29	1	28						2	12		15		
	9				Christian Tola				22	2	24	24	1	23						6	10		8		
	10				Baswaria		1	1	17	1	18	19	8	11						1	2	1	15		
	11				Kairi Tola				4		4	4		4									4		
	12				Mirza ,,		1	1	6		6	7		7						1		1	5		
	13				Channi				5		5	5		5							1		4		
	14				Jamadar Tola		1	1	7	1	8	9	4	5								1	8		
	15				Basant ,,				5		5	5	2	3									5		
	16			..	Kargahia				9	2	11	11	1	10							2		9		
					Total		12	12	200	60	260	272	58	214		2				16	55	12	187		
	Total for the District	38,621					16	16	365	73	438	454	220	234	1	22		2		16	75	13	325		
Muzaffarpur.	1	49,198			Barampura	3	3	6	68	3	71	77	72	5	3			2		29		1	42	Adequate.	
	2				Sarayaganj		2	2	79	4	83	85	73	12				2		50			35		
	3				Sadpura		1	1	122	2	124	125	95	30						62		1	62		
	4			..	Kalliani		3	3	44	1	45	48	43	5						30		3	15		
	5				Chandwara				58	2	60	60	50	10						38			22		
	6				Kanhowli	3	7	10	93	2	95	105	97	8	1			5		63		4	32		
					Total	6	16	22	464	14	478	500	430	70	4		..	9		272		9	206		

APPENDIX M—*continued.*

Name of Municipality.	Serial number of Ward or Mahalla.	Population by last Census.	Name of Ward or Mahalla.			Sources and character of unfiltered water-supply									Ownership or control.									Is permanent supply adequate to population?	Remarks of Inspecting Officers
			Supplied from water-works	Supplied from river, khal or canal.	Supplied from tanks or wells.	Wholesome tanks	Unwholesome tanks	Total tanks	Wholesome wells	Unwholesome wells	Total wells	Total sources	Perennial	Intermittent	Government		Municipal					Private.			
															Tanks	Wells	Tanks set apart for drinking	Tanks set apart for bathing	Tanks set apart for washing clothes, &c	Wells set apart for drinking	Other wells	Tanks	Wells		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Darbhanga.	Ward No I, 15 Mahallas	73,561 (in whole town).	...	Alafganj, Rohelaganj, Dariabad, and Bishunpore Taj=4 mahallas	Bela Khas, Bela Dulla, Bela Shanker, Nawagadhi, Fatehganj, Sunderpore, Kaliganj, Somhan, Mahishpatti, Bawang on, and Alinagar=11 mahallas	15	5	20	58	2	60	80	56	24			...	.		2	...	20	58	Yes.	
	Ward No II, 7 Mahallas		.....	Maulviganj, Rosalagani, Sahibdadganj, Misriganj, and Banhagadh = 5 mahallas	Alafganj and Rohelaganj (1st portion)=2 mahallas	1	2	3	26		26	29	22	7	.					1	...	3	25		
	Ward No III, 13 Mahallas.		.....	Shamshergani, Ram Chauk, Manaur Chauk, Munshi Jarawan Singh, Hasan Chak, and Subhankerpore = 6 mahallas	Rajkumarganj, Saiful lagani, Kathalbasi Lachmi Sagar, Kutabganj, Sibganj, and Warisnagar=7 mahallas	13	6	19	70	8	78	97	25	72						2		19	76		
	Ward No IV, 12 Mahallas		... ..	Saudagar, Ratanpatti, Purani, Ramchauk, Kataki Bazar, Maulvi Sharfuddin Hassain, and Kohirabad = 6 mahallas	Mirzapur, Manboran Lall, Halimsanganj, Lalbagh, Mashrof Bazar, and Basuraiganj, = 6 mahallas	13	1	14	50	3	53	67	51	16						5		14	48		
	Ward No V, 15 Mahallas.		.....	Bazitpore, Mahdauli, Killah, and Sainapat = 4 mahallas.	Shah Supun, Bhagwan Dass, Terhi Bazar, Imli Bazar, Madarpore, Moghalpura, Kutwali Bhuthiari Serai, Ganga Sagor, Donor and Missirtolla=11 mahallas	7	2	9	60	9	69	78	68	10	-	2				11		9	56		
	Ward No VI, 18 Mahallas		.....	Fakira Khair Bazar, Mirza Hyat Beg, Chak Rahmat, Jamalpur Urdu Bhugo Shermohamad, and Margna Chak=8 mahallas.	Raham Khan, Rahamganj, Muradpur, Maulaganj, Beta, Maheshpatti, Allah patti Faizulla Khan, Kazipura, Rajtoli= 10 mahallas.	6	3	9	44	10	54	63	39	24						3		9	51	Yes.	
	Ward No VII, 16 Mahallas.		... ..	..	Karamganj, Abdulaganj, Dum Duma, Imambari, Bakerganj, Maharajganj, Sarai, Latter Khan, Saidnagar, Balbhaderpur, Ismailganj, Balwaganj, Jianganj, Lachmipur, Pauda Sarai, Kazi Serai, Laheria Sarai = 16 mahallas.	16	3	19	79	3	82	101	88	13	4	7				5		15	70	Yes	
			Total ...	33 Mahallas.	63 Mahallas.																				
	Total 96 Mahallas.				Total ...	71	22	93	387	35	422	515	349	166	4	9	..			29	..	89	384		

MADHU-BANI.	I	17,696	.....	...	Saraiganj	10	3	13	41	5	46	59	56	3	..	..	.	2	.	19	..	11	27	Yes.
	II		...	.	Naibazar ..	5	1	6	15	2	17	23	20	3	...				...	2		6	15	
	III		. ...	.	Laheriaganj	3		3	18	1	19	22	18	4	...		...			10	...	3	9	
	IV		.. ...	..	Saphi, Maharajganj	3	3	6	20		20	26	23	3						4		6	16	
	V		... ..	.	Bhawrah	14	8	22	56	4	60	82	78	4		.				25		22	35	
					Total	35	15	50	150	12	162	212	195	17	..			2	...	60		48	102	
ROHRAH.	1	10,635		About one-fourth of the whole population of the municipality use the water of the river Gandak which flows through.	Panjiartoli	...	5	5	9	3	12	17	10	7								5	12	Yes
	2		.		Bachupur				6	1	7	7	2	5									7	
	3				Parbhu Thakur	2	2	4	17		17	21	11	10					..	...	1		4	16	
	4				Dhole ..		2	2	6	..	6	8	4	4					..	...			2	6	
	5		..		Dahgirtoli .. .				6		6	6	4	2						.	1			5	
	6				Kalibedi			..	7	1	8	8	6	2							2	.		6	
	7		.. ..		Naiktola				10		10	10	7	3		---								10	
	8				Mahadeo Nath .	1		1	12		12	13	10	3			.	..			2		1	10	
	9		..		Durga Asthan		3	3	8	2	10	13	9	4		..					1		3	9	
	10		...		Katirjani		1	1	9	4	13	14	10	4							6	.	1	7	
	11		...		Nurhera		1	1	9		9	10	7	3	.					.	1		1	8	
	12		...		Lachmipur	.	1	1	6		6	7	7	.				..			.		1	6	
	13		. ...		Damodarpur				5	1	6	6	4	2		---								6	
					Total	3	15	18	110	12	122	140	91	49					..		14		18	108	
RAMAIPUR.	1	8,241	.. ...	About one-third of the whole population of the municipality use the water of the river Gandak which flows along the municipality	Magardah				23		23	23	23	...		5			...		1	...	17	Yes
	2		. ..		Samastipur			.	20		20	20	20						...				20	
	3				Bahadurpur				5		5	5	5						.		..		5	
	4				Chakidal .				1		1	1	1		.								1	
	5				Dharampur				15		15	15	15		..								15	
	6				Kashipur		1	1	3		3	4	3	1	..							1	3	
	7		...		Bangra ..	.			7		7	7	7		.				...				7	
					Total ..		1	1	74		74	75	74	1	..	5			..		1	1	68	
	Total for the district	110,313	... ..	... ..	.	109	53	163	721	59	780	942	709	233	4	14	.	2		103	1	156	662	
	DIVISIONAL TOTAL	806,612	.....	. . ..	.	151	174	327	11,236	11 513	23,749	23,076	14,604	8,472	32	143	9	40	18	801	244	244	21,623	
MONGHYR.	1	1,032	.. ..	Fort, W A.	River and wells		3	3	3		3	6	2	4	3	1				2			..	Yes
	2	1,883		Lal Darwaza, W A	Ditto	.	1	1	3		3	4	..	4	1					2			1	
	3	4 468	... .	Belanbazar, W.A	Ditto		1	1	14		14	15	14	1						1	...	1	13	
	4	2,176	... .	Baribazar South, W.B	Ditto			.	3		3	3	3				.						3	
	5	1,447	.....	Baribazar North, W B	Ditto		.	..	9		9	9	9		.		..		..	1		.	8	
	6	2,832	...	Sarwanbazar, W B	Ditto				8		8	8	7	1	...	.		...		...		..	8	
	7	2,600	... .	Thopkhanabazar, W B	Ditto	..		.	6		6	6	5	1	.				.			.	6	
	8	3,915	...	Basdebpur, W C	Ditto		1	1	24		24	25	25	...	...		...					1	24	
	9	2 325	...	Shenpur, W.C	Ditto			..	15		15	15	15	...			..		..				15	
	10	2 114		Ditto	Ditto	..			2	...	2	2	2				..						2	
	11	4,066	. ..	Madhopur, W C	Ditto				17	2	19	19	19	...						1		.	18	
	12	1,800		Mogulbazar	Ditto				21	..	21	21	21			..			..	1			20	
	13	2 992		Jajalkitta, W D	Ditto		1	1	11	1	11	12	11		...	.	.			1		1	11	
	14	3,397	.	Sadipur, W D	Ditto			.	6		6	6	6	...						1			5	
	15	1,242		Kowramaidan, W D	Ditto				7		7	7	7						.	..			7	
	16	1,039	... .	Betwanbazar W D	Ditto		..		4		4	4	4	...								.	4	
	17	1,005	.	Puranigan, West, W E	Ditto	.				..					...				.					
	18	1,670	.....	Puranigan, East, W E	Ditto			.	6		6	6	6	...	..				..	2			4	
	19	1,279	..	Mirzapur, W E	Ditto	...			12		12	12	12	..							..		12	
	20	2,954	.	Sondalpur, W E	Ditto				20		20	20	20	..						.			20	
	21	1,820	..	Maksapur, W F	Ditto				5		5	5	4	21	...		...	...				.	5	
	22	2,853	.....	Kasimbazar, W F	Ditto				2		2	2	2		...	.							2	
	23	775	..	Mokhra, W F	Ditto				1		1	1	1	.		...	..	.	..				1	
	24	981	...	Mohaddinpur, W F	Ditto		.	.	7		7	7	2	5	.	...		...	.				7	
	25	3,351		Bindwara, W F	Ditto		4	4	11		11	15	8	7			.					4	11	
	Total for the district	56,316*	...	. .	..	.	11	11	217	3	219	230	205	25	4	1				11		7	207	

* According to last Census the population is 57,077. The difference is due to the exclusion of Ghat population.

APPENDIX M—*continued.*

Name of Municipality	Serial number of Ward or Mahalla.	Population by last Census	Name of Ward or Mahalla.			Sources and character of unfiltered water-supply.									Ownership or control.										Is permanent supply adequate to population?	Remarks of Inspecting Officers.
			Supplied from water-works	Supplied from river, khal or canal	Supplied from tanks or wells	Wholesome tanks	Unwholesome tanks	Total tanks	Wholesome wells	Unwholesome wells	Total wells	Total sources.	Perennial	Intermittent.	Government		Municipal.					Private.				
															Tanks.	Wells	Tanks set apart for drinking	Tanks set apart for bathing	Tanks set apart for washing clothes, &c	Wells set apart for drinking	Other wells	Tanks	Wells		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Jamalpur.	1	1,005		..	Mungraura		1	1	59	1	60	61	61	..		1				58	1	1		Yes.	
	2	435			Sekanderpur				14	1	15	15	15							14	1				
	3	1,995			Nayagaon				18	2	20	20	20							18	2				
	4	1,132		...	Bara Dariapur		1	1	62	1	63	64	64							62	1	1	..		
	5	143			Doulatpur		1	1	19	1	20	21	21					..		19	1	1			
	6	493			Chota Dariapur	.			35		35	35	35						.	35					
	7	1,068			Rampur				24	1	25	25	25							24	1				
	8	553			Jamalpur district	.			36	1	37	37	37							36	1				
	9	3,674			Ssdar Bazar	1	1	2	54	3	57	59	58	1		..	1		1	54	3				
	10	729			Khotan Tola			..	30	1	31	31	31							30	1				
	11	459			Boro Keshopur				44	1	45	45	45	..			..			44	1				
	12	1,134			Mohanpur				59	1	60	60	60							59	1				
	13	1,174			Nakenagur	..			47	2	49	49	49						..	47	2	..			
	14	1,526			Chota Keshopur				51	1	52	52	52			..			..	51	1		..		
	15	1,556			Bullo Jehangira				52		52	52	52						..	52					
	16	914			Lochu ,,				20	1	21	21	21							20	1	..			
	17				European quarter	1		1	62	2	64	65	65						.	62	2	1			
					Total .	2	4	6	686	20	706	712	711	1		1	1		1	685	20	4			
Bhagalpur.	I																								
	II																								
	III	..	69,106	Supplied from water-works.	Nil	..	..			.						..			.	..	...				
	IV																								
	V																								
	VI																								
Colgong.	I	...		.	Chandhritola .		1	1	41	18	59	60	56	4				..				1	59	Yes.	
	II			..	Bazar Nil				48	4	52	52	52	.			.	.		1		.	51		
	III				Kagzitola Nil				15	3	18	18	18							1			17		
	IV			..	Nadiatola . Nadiatola (partly from wells)	.			52	17	69	69	63	6		...		.		3	.		66		
	V	.		...	Sikalgartala Sikalgartola (partly from wells)				45	14	59	59	56	3		.	..				1		58		
	VI	.	.		Paithanpura Paithanpura (partly from wells)	..			12	7	19	19	18	1						..			19		
	VII	...	...	.	Perzadapura Perzadapura (partly from wells)				14	2	16	16	16			...					...	...	16		
	VIII		...	... .	Kazipura Kazipura (partly from wells)		.		28	2	30	30	28	2		..	.					.	30		
	IX	...	...	..	Purabtola ... Wholly from wells ...		..	.	11		11	11	11		.	.							11		
					Total ...		1	1	266	67	335	334	318	16						5	1	1	327		

PUBNEA.	Ward No. I				Bhutta		3	3	6		3	6	3	3								3	3			
					Khazanchi Hat				7		7	7	4	3		D B				1			6			
					Line Bazar				3		3	3	3			1							2			
	II				Madhopara				2		2	2	2							1			1			
					Line Bazar including Government school, hospital, &c.				4		4	4	4			3				1						
					Madhubani, including Civil Court, &c.		7	7	14	1	15	22	15	7	1	2		3		7		3	6			
	III				Alumganj				4		4	4	4							1			3			
					Tat Mahal				2		2	2	2										2			Yes
					Jafribag				1		1	1	1										1			
					Nagunabag				1		1	1	1							1						
	IV				Nazerganj				2		2	2	2							1			1			
					Chandny Chowk				2		2	2	2							1			1			
					Khoskibag				2		2	2	2										2			
					Chandny Chowk				1		1	1	1							1						
					Kamlapur		1	1	2		2	3	2	1								1	2			
					Alamganj				1		1	1	1							1						
					Smithbazar				1		1	1	1							1						
					Pir Mianki Deurdhi				1		1	1	1							1						
					Mohuddipur				2		2	2	2										2			
					Rambag				1		1	1	1										1			
					Total		11	11	56	1	57	68	54	14	1	6		3		18		7	33			
KISHEN-GANJ.	I	6,868		Part of the Kishenganj Ward.	Whole of the Kishenganj Ward		1	1	2	33		33	35	35								8	2	25	Yes.		
	II	1,560			Whole of the Bharadangi Ward.			1	1	24		24	25	20	5							22	1	2			
	Total	8,128					1	2	3	57		57	60	55	5							30	3	27			
ENGLISH BAZAR.	I	4,127		Makdumpur	Domestic purposes from tanks and wells.		1	4	5	1	157	158	163	160	3	3	4					3	2	151		Permanent supply adequate to population.	
	II	6,075		English Bazar				5	5		203	203	208	206	2	1				1		2	3	201			
	III	1,692		Puratuli							88	88	88	88										88			
	IV	1,924		Fulbari				1	1		57	57	58	58			1						1	56			
	Total	13,818					1	10	11	1	505	506	517	512	5	4	5			1		5	6	496			
OLD MALDA.	I	1,538		I	I			2	2	40	1	50	52	47	5								2	50		Quite adequate to population, or rather abundant to every ward of the municipality	
	II	1,066		II	II		2	5	7	82	2	84	91	83	8								7	84	Yes		
	III	1,381		III	III			3	3	13		13	16	9	7								3	13			
	Road and boat.	193																									
	Total	4,178					2	10	12	144	3	147	159	139	20								12	147			
DEO-KUR.	I	6,163		Ward No I	Ward No I		1		1	18	4	22	23	20	3								1	23	Yes		
	II			,, ,, II	,, ,, II		1		1	8	1	9	10	9	1							1	1	8			
	III			,, ,, III	,, ,, III		1	...	1	57	13	70	71	68	3		3					2	1	64			
	IV			,, ,, IV	,, ,, IV		1	1	2	21	...	21	23	23			...						2	21			
	Total	6,163					4	1	5	104	18	122	127	120	7		3					4	5	115			

Wells used for drinking and culinary purposes

	Belonging to private party.		Belonging to Municipality	
I —Chandhritala	10		...	
II —Bazar	5		1	Water of these wells are used for culinary purposes.
III —Kagzitola	3		1	Ditto ditto
IV —Nadiatola ...	7	(Of these two belonging to railway station and one to old Registry office	3	
V —Sikalgartola ...	8		1	
VI.—Pathanpura	2			
VII —Firzadapur	3			
VIII —Kazipura	6		..	
IX —Purabtola	11	(Of which four belonging to Rail way Company).	.	

APPENDIX M—*continued.*

Serial number of Ward or Mahalla.	Population by last Census.	Name of Ward or Mahalla.			Sources and character of unfiltered water-supply.									Ownership or control.									Is permanent supply adequate to population?	Remarks of Inspecting Officers.
		Supplied from water-works.	Supplied from river, khal or canal	Supplied from tanks or wells	Wholesome tanks	Unwholesome tanks	Total tanks.	Wholesome wells	Unwholesome wells	Total wells	Total sources	Perennial.	Intermittent	Government		Municipal					Private			
														Tanks.	Wells.	Tanks set apart for drinking	Tanks set apart for bathing	Tanks set apart for washing clothes, &c.	Wells set apart for drinking	Other wells	Tanks.	Wells.		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
Sanitary.	1	1,757	...	Coolipara	Coolipara				5		5	5	5							5					
	2	748	.....	Tantipara	Tantipara				2	...	2	2	2							2	...	...			
	4	1,910	...	Tikraganj road	Tikraganj road				5	.	5	5	5	.									5		
	5	430	..	Tank Street	Tank Street		1	1			1	1	1	..			..	..	1			.	.		
	6		.....	Railway premises	Railway premises				4		4	4	4	...		.							4		
	7	195	..	Mazahertola ..	Mazahertola ..		..	..	1		1	1	1				...	..		1					
	9	302	..	Ghat road	Ghat road				3		3	3	3							3					
	10	205	.	Station road	Station road	1		1	1	2	3	4	2	2	.	..	.			1	2	1		Adequate	
	11	517		New road	New road		.		5	.	5	5	5			1			.				4		
	12	200	...	Telegraph road	Telegraph road				2	.	2	2	2		..	2									
	14	411	..	River side	River side		.		1		1	1	1	.		...	..			1	...				
	17	910	..	Level crossing road .	Level crossing road .	..			3	..	3	3	3	.			.			2			1		
	18	217	.	Kakrotia market	Kakrotia market		..	.	3		3	3	3				.			2			1		
	19	756	...	Dosadpara	Dosadpara				2		2	2	2	.	.				...	2					
	22	798	... ..	Gooli Bhati	Gooli Bhati	...		..	3		3	3	3			.			...	3					
	23	1,320	...	Old Sahibganj	Old Sahibganj				2	...	2	2	2		.			.		2					
	Total ...		..	.....	. .	1	1	2	42	2	44	46	44	2		3			1	24	2	1	15		
Outrage.	I	... ..			Ward No. I	7		7	38		38	45	45		1	1		..		18		6	19		
	II	...	... .	. .	,, ,, II	2		2	27		27	29	28	1	2	1				11			16		
	III	.....	.		,, ,, III	4		4	13		13	16	14	2	...	.	1			4		3	8		
	IV	...	.. ...	.. ...	,, ,, IV	1		1	11		11	12	12	.	1	1	...		.	6			4		
	V	...	... ..	... ..	,, ,, V	7	..	7	14	.	14	21	21	.		1	1			10		6	3	Yes	
	VI	... .	...		,, ,, VI ...	9	1	10	21		21	31	29	2	.		4	...		10		6	11		
	VII	.....	... ..	.	,, ,, VII ...	8	1	9	22		22	31	31			1	..	.		7	...	9	14		
	VIII	.....	..		,, ,, VIII	17		17	30		30	47	47		...		..	..		9		17	21		
	IX	.....	.. ...	..	,, ,, IX	3		3	27		27	30	30		1	..	.			13		2	16		
	Total ...	42,033	..	. ..		58	2	60	202		202	262	257	5	5	5	6		.	88		49	112		
Jajpur.	I	...	. ...		Wells	1	1	2	234	4	238	240	238			14	.	.	...	6		2	218		
	II	...	...		,, .		1	1	130	12	142	143	142				.	..		2		1	140		
	III	.....	...		,,		3	3	595	6	601	604	601				.	.		3		3	598	Yes	Five wells were added during the year under report.
	IV	... ..	...	Supplied from river, canal, &c.	,,		2	2	102	3	105	107	105							2		2	103		
	V	... ..	...		,,	1	3	4	246	2	248	253	248	.			.	...	.	2	.	4	246		
	VI	..	.....		,, ...		2	2	178	2	180	182	180						..			2	180		
	Total ...	11,993	...	..		2	12	14	1,485	29	1,514	1,528	1,514		.	14	...			15		14	1,485		
Kendra-para.	I	5,457	... .		Ichapur	12	8	20	335	25	360	380	361	19	.	1	.	...		6		20	358		
	II	4,464	.....	...	. ..	9	23	32	521	23	544	576	545	31	..	12		1		24	...	31	508	Yes.	
	III	3,135	...	Central		17	14	31	159	1	160	191	173	18	.	1		...	..	4		31	155		
	Total ...	14,076	.	Baniapal ..	... .	38	45	83	1,015	49	1,064	1,147	1,079	68		14	..	1		34		82	1,016		
Bayabera.	I	....	..		Ward A ..	8		8	1		1	9	9		1		1			1		7	..		
	II	.....	.	Portion of Ward A	,, B ..	6		6	2		2	8	8				1	.				5	2	Yes	
	III	....			,, C D ...	4		4	1		1	5	5	..	1					2		3	..		
	IV	.....	..		,, E F ...	8	..	8	3	.	3	11	11		1	2			.	3		7	...		
	V	.....	...	..		5		5	3		3	8	6	2			2	.		1		4	2		
	VI	.....	.. ..	.		9		9	5		5	14	14	...		...				5		9	1	No.	
	Total ...	26,725	.....	.		40		40	15		15	55	53	2	3	2	4			12		35	5		

Puri	I			Bali sahi	15	4	19	101	3	104	123	120	3		1		.			13	10	90		
	I			Kalikadri sahi	4	1	5	18	2	20	25	23	2							5	5	15		
	I			Matimundap ,,	8		8	10		10	18	15	3							7	8	3		
	II			Gondabad and Hari chandi sahi	60		60	44		44	104	102	2					47		14	13	30		
	II			Basli ,,	14		14	21		21	35	33	2					12		3	2	18		Private well sunk
	III			Markand ,,	54		54	99		99	133	149	4					47		8	7	91		One kutcha well sunk by municipality
	III			Churang ,,	5	1	6	34		34	40	43						1		1	5	33		Two private wells sunk
	IV			Khudhaibout ,,	49	7	56	165		165	224	209	15	13	3			3		22	40	143		Two Government and two private masonry wells sunk
	IV			Dolmandap ,,	8	1	9	57		57	6	51	7		10			2		7	7	4		
	V(a)			Dandimal ,,	15	5	20	245	--	245	265	214	1		1		1			14	20	229		One masonry well by municipality and two private wells sunk
	V(b)			Kumarpara ,,	28	1	29	85	1	89	118	104	14	2	5		2			9	25	77		
		28,794		Total	260	20	280	885	6	891	1 171	1 118	53	15	18		5	112		103	151	769		
Hazaribagh	I	16,672		Ward No I		5	5	89	8	97	102	94	8	4	24				7		1	46	Yes	
	II			,, ,, II		2	2	33		53	[illegible]	55	2						2		2	31		
	III			,, ,, III	2	6	8	77	8	85	93	84	9	1	9	2	1	1	1		3	75		
	IV			,, ,, IV				51		51	51	71							2			49		
	V			,, ,, V	2	1	3	42	6	48	51	45	6				1		7		2	41		
				Total	4	14	18	292	22	314	332	307	25	5	33	2	--	1	19		8	262		
Chaibasa	I	10,783		Ward No I		1	1	45	20	65	66	64	2							4	1	41	Yes	
	II			,, ,, II		1	1	65	49	114	115	107	8				1			7		107		
	III			,, ,, III		1	1	25	12	37	38	26	12								1	37		
	IV			,, ,, IV		1	1	20	9	29	35	29	1				1			1		28		
				Total		4	4	155	90	245	249	226	23				2			12	2	233		
Ranchi	I	20,306		Ward No I		13	13	27		27	40	30	10	2	1			3	5		8	21	Fairly adequate	
	II			,, ,, II		2	2	17		17	19	17	2					2	5			12		
	III			,, ,, III		1	1	24		24	25	17	8						5		1	10		
	IV			,, ,, IV		7	7	17		17	24	12	12	1					4		6	13		
				Total		23	23	85		85	108	76	32	3	1			5	19		15	65		
Lohardaga	I	7,110		Powerganj				13	8	21	21	9	12						1			20	Yes	
	II			Amlatoli			1	10	18	28	29	12	17			1			1			27		
	III			Kalaltoli				2	2	4	4	2	3									4		
	IV			Khanatoli				13	12	25	25	15	10	--								25		
	V			Chatti	1		1	25	31	56	56	35	21				1					55		
	VI			Koiritola		1	1	35	28	63	64	32	32								1	63		
	VII			Agarwalatola		1	1	12	8	20	21	18	3								1	20		
	VIII			Padrihata	1		1	26	6	32	33	11	22						1		1	32		
	IX			Burwatoli				6	2	8	8	3	5						1			8		
				Total	--	2	5	142	114	256	261	137	124			1	1		3		3	254		
Daltonganj	I	5,195	Daltonganj (partly)	Daltonganj (interior)				20		20	21	5	15		2				2			16	Adequate	
	II		Kur (partly)	Kur (interior)				6		6	6	2	4		1							5		
	III		Shahpur (nearly whole)	Shahpur (partly)				5		5		5	5	3	2				1		4	100		
	IV		Nowatoli (partly)	Nowatoli (partly)				1		1	1	1			1									
	V			Abadganj (whole)				4		4	4	3	1		4									
				Total				36		36	6	14	22		8				3		4	121		
Purulia	I	12,128		Amlapara	1	6	7	41		41	45	34	14				1	2			4	41	Adequate	
	II			Munsifdanga	1		1	24		24	25	25			1							24		
	III			Sadamalpara		5	5	23	1	24	21	17	12					1			4	24		
	IV			Sasi Babu's Danga	1	2	3	30		31	31	28	5						2		3	28		
	V			Alangidanga	5	3	8	13		13	21	13	8								5	13		
	VI			Doneepara				10		10	10	6	45									10		
	VII			Baishnavpara	1	3	4	10		10	14	6	8								4	11		
	VIII			Namo Purulia	3	5	8	23		23	31	19	12				1		1		7	22		
	IX			Chaukbazar		6	6	79	1	80	86	41	37		2			1	1		5	77		
	X			Husendanga				13		13	13	13										13		
	XI			Kalandardanga (including Nilkanthadanga)	6	5	11	59	4	63	74	59	55		2	1			1		10	60		
	XII			Bhatbonet	5	1	6	19	5	24	31	21	9	1	2						[illegible]	28		
	XIII			Nadiha (including Kasaidanga)	9		9	35	4	39	45	32	16		6	1	1		2		[illegible]	31		
	XIV			Ketka	7	1	8	9		9	17	17				1					7	9		
				Total	39	37	76	388	15	403	479	319	100	1	12	[illegible]	[illegible]	4	7		65	384		

APPENDIX M—*concluded.*

Name of Municipality.	Serial number of Ward or Mahalla.	Population by last census	Name of Ward or Mahalla: Supplied from water works	Supplied from river, khal or canal	Supplied from tanks or wells	Sources and character of unfiltered water supply: Wholesome tanks	Unwholesome tanks	Total tanks	Wholesome wells.	Unwholesome wells	Total wells	Total sources	Perennial	Intermittent	Ownership or control: Government — Tanks	Government — Wells	Municipal — Tanks set apart for drinking	Municipal — Tanks set apart for bathing	Municipal — Tanks set apart for washing clothes, &c	Municipal — Wells set apart for drinking	Municipal — Other wells	Private — Tanks	Private — Wells	Is permanent supply adequate for population?	Remarks of Inspecting Officers
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26
JVATDA.	-	4,540	.	Jhalda		6	12	18	59	6	65	74	59	5		1				4		18	51	Yes	
RAGHUNATHPUR.	I	3,965	..		Tantipara	3	4	7		37	32	39	36	3		2			..			7	32	Yes	
	II		..		Paisakuli	3	6	9	3	16	19	28	23	5								9	17		
	III		..		Senkrapara	1	16	17		1	1	18	4	14	..			..	..	.		17	1		
	IV				Paterpara		2	2				2	2									2			
	V		..		Bazár	1	9	10		21	21	31	24	7								10	21		
	VI				Bhakatukuli	1	6	7		13	13	20	15	15								7	13		
					Total	9	43	52	3	88	86	138	104	34		2				4		52	84		
CHAIBASA.	I	6,850	...		Amlatola	1	2	3	29	4	33	36	26	10		2		1		1	..	2	30		
	II		..		Sadarbazár				3	9	12	12	3	9						1			10		
	III				Chunibazár																				
	IV				Chakbazár				2	.	2	2	2							1			1		
	V		..		Shambazár				2		2	2	2										2		
	VI				Chaudhribazár				2	.	2	2	1	1									2		
	VII				Kotwalibazár				1	1	2	2	1	1									2		
	VIII				Kambazár					1	1	1		1									2		
	IX				Madhubazár		1	1	4	2	6	7	4	3	.			1		1			1		
	X			Bara Nimdi	Bara Nimdi				11	8	19	19	14	5						1			26		
	XI		.	Chota Nimdi	Chota Nimdi				4	2	6	6	5	1									6		
	XII			Nimdi	Nimdi				4	2	6	6	5	1							.		6		
	XIII		..	Burhibazár	Burhibazár		1	1	3	2	5	6	4	2								1	5		
	XIV		..	Barkandaztoli	Barkandaztoli			..																	
	XV	.	..	Pollnatu																					
	XVI			Bandtoli	Bandtoli		1	1				1	1					1		1					
	XVII			Muri	Muri	2		2		1	1	3	1	2											
	XVIII			Toli	Toli					1	1	1	1								..	2	1		
	XIX			Jmi	Turitola																				
	XX		. ..	Line	Line				10		10	10	7	3									6		
	XXI			Kolnimdih	Kolnimdi				1		1	1	1												
					Total	3	5	8	72	31	103	111	73	38		6		3		6		5	66		
					Divisional Total ...	63	140	204	1,223	411	1,634	1,788	622	86	54	14	6	11	10	57	12	172	1,540		

APPENDIX N.

Statement reviewing the financial position of Municipalities which were in debt to Government during 1899-1900

Serial number	Name of Municipality	Income					Expenditure							Results.						Remarks.
		I	II	III	IV	V	1	2	3		4	5	6	A	B		C	D	E	
		Opening balance	Ordinary income (a)	Income under "Extra-ordinary and debt" excluding loan receipts.	Loan receipts	Total	Ordinary expenditure (b)	Expenditure from Loan Funds	Payment on account of loans: Principal	Payment on account of loans: Interest	Expenditure under "Extra-ordinary and debt," excluding repayment of loans and payments to Sinking Fund	Closing balance	Total	Excess (+) or deficit (—) of ordinary income over ordinary expenditure (II—1)	Annual payment due on account of loans: Principal	Annual payment due on account of loans: Interest	Excess (+) or deficit (—) of A as compared with B	Outstanding on loan account at the beginning of the year including interest and the amount advanced during the year (Loans from Government as well as those outside Government account)	Outstanding on loan account at the end of the year including interest (Loans from Government as well as those outside Government account)	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
		Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs.	Rs	
19	Serampore ..	9 917	56,491	1 935		62,363	53 768		1,778	1 028	1,116	5,173	62 9 3	+2 723	1 278	1 028	+417	22 856	21 578	
26	Howrah	12,351	5,08 625	20,2 8	50,000	*5,92,38	3 70,008	24 931	70 6 8	31 2 0	13,36	20 978(c)	5,92 308	*+1,39 80	70 659	91 28	—22 138	15,42 303	†15,24,14	* Includes Rs 1 183 on account of interest on Sinking Fund investment not shown in form III
29	Manicktala	1,43	66 635	925		64,103	61 638		2,534	53	1,157	3,175	61 103	+4,907	2,594	53	+ 1 3 4	12 626	10 093	† Balance of Sinking Fund at close of year is Rs 3,770
34	Rajpur	2,59	8 766			11 365	9 225	1,100	184	163		693	11 3 5	—45	184	163	— 81	3 661	3 477	
43	Bara et	301	12 034	81	2,500	14 916	11 581	402				2,933	14 91	+453			+ 453		2 5 1	
50	Krishnagar	33 870	33,707	1,618		69 195	36 871	1,99	1,342	1,245	1,473	2 865	69 196	—3 1 4	1,342	1,245	— 5 751	28 000	25 658	
52	Ranaghat	2,347	11,151	139		13 637	9 491	1,366	434	1 2	98	2 056	13 637	+1 6 0	434	1 2	+1 3	4 3 6	3 96	
53	Nadia	779	8,631	408		9,819	7 649		382	67	82	1 3 7	9 8 8	+9 2	382	67	+ 31	1 6 5	1 2 3	
56	Meherpur ...	753	3 4 3	130		4 315	3 7 5		1 3	5	116	336	4 3 5	—242	133	55	— 43	1 51	1 11	
65	Kotechandpur	1,1 0	6,153	327		7 580	5 6 8		302	14	297	1,235	7,58	+4 5	302	14	+ 119	0	38	
69	Debhata	341	2,052	114		2 507	2 132		196	65	8	39	2 5 7	—80	196	65	— 31	1 49	1 3 5	
71	Rampur Boalia	4 158	31 8 0	4,702		40 730	33 145		1,929	34	3, 22	2 084	40 730	—1 2 5	1 9 9	34	—3 5 4	5 744	6 81	
72	Dinajpur ..	3,058	29 722	642		33 47	25,041		1 53	1 1	7 5	3,015	33 4 2	+3 6 1	1 3	1 1	+2 09	3 741	2 11	
73	Jalpaiguri	6,865	19,048	197		26 110	17 44		642	69	260	7 03	2 110	+1 6 2	6 2	6 2	+228	1 5 6	14 9 4	
74	Darjeeling	5,757	1,93 573	24,269	73 000	2 96 99	1 58 500	39 722	11,277	10,991	31,195	44 91	2,9 5 9	+35 064	11 277	10,99	+12 746	2,55 7 1	3,17,48	
75	Kurseong	68	10 725			11 393	9 2 0		43	1		1,718	11 39	+1 49	43	15	+1 05	43		
76	Rangpur	1 24	29 65	2,935	10,000	43 004	30 008				2,900	10,1 6	43 04	—1,043					10 0	
80	Sirajganj	1,07	15,88	1,197		18 064	15 1 4		656	28	1 143	877	18 084	2 23	656	28	—° 176	6 467	5 8 0	
81	Dacca	18 486	1,64,014	16,301		1,98,801	1,45 787		4 3	4 8	17,4 9	26 424	1,98,801	+15,2 7	4,363	4 78	+9 06	1,32 31 (d)	1 2 977(d)	
82	Narayanganj	20,7 9	55 010	1,4 6		77,195	57 05		2 17	96	1 64	15 39	77 19	—2 045	2 17	96	—5,177	21 9 1	19 75	
83	Naraitad	5,54	38 93	1,207		45 541	38 9 8	44	84	13	1,08	5,423	45 91	+91	99	13	—21	3 13	2 13	
91	Faridpur	32	13 310	90		13 4 2	12 46		56	5	22	97	13 422	+81	56	5	+2 3	1 54	98	
102	Chittagong	2,851	56,83	9,544		69 258	55 171		3,13	1,647	7,522	1 58	69 9 8	+1 49	3,13	1,647	—3,293	37 357	34 2 9	
103	Cox s Bazar	1,238	3 528			5,66	3 193		37	7	5 2	83	5 0 6	+46	37	7	+184	1,819	1 46	
104	Patna	15 698	1,61 974	25 279		2 5 9 1	1,51 037	1,14,000	6 31	13 107	17 0	2 89	2 65 91	+9 04	6 31	13 107	—10 474	2 92 5	2 80 50	
108	Gaya	22,900	79 8 2	4,20		1 07 022	78 423	4 05	2 17	2 01	4 9 0	1 517	1 07 02	+1 5 0	2 17	2 0 2	—2 618	45 000	42 83	
111	Arrah	1 510	43 58	3 45		48 843	34 62		2,117	3 37	3 619	4 55	48 84	+8 23	2 17	3 3	+2 874	91 48	89 31	
122	Muzaffarpur	4 20	63 529	6 035		73 770	57 46		1 165	2,499	5 966	6 67	73 7	+6 0 5	1 1 5	2 49	+2 91	55 95	54 90	
126	Darbhanga	21 2 8	47 702	3,98		72,916	28,773	16 147	6,53	1,414	4 0 0	15 9 4	72 91	+19 2	6,53	1,4 4	+10 9	33,357	25 7 9	
130	Monghyr	15,017	70 2 7	2,1 9	10,000	97 03	60,0 2				2,4	35 82	97 9 2	+10 25			+10,25		10, 00	
131	Jamalpur	1 767	19 471	65	3 6 0	24 003	21 1	79	93	20	45	3,567	24,3 3	—1 141	39	20	—1 742	2 7 6	5 9 7	
132	Bhagalpur	5,9 4	1,03 93	18,670		1 23 437	87,4 2		5 86	12,71	20 09	64	1,18 437	+16 431	5 86	12 71	—2 14	3,08 31	3,02 45	Balance of Sinking Fund, Rs 6,418
134	Purnea	3 849	23 34	2 05		29 194	22 774	342	477	87	1 47	3 44	29 194	+506	477	87	+2	2 043	1 6	
144	Puri	1,133	35,982	4,96		43,079	32,231		2,023	477	6,29	2,048	43,079	+3,751	2 023	477	+2,246	11,19	9,077	

(a) Ordinary income means income excluding that under "extraordinary and debt"

(b) Ordinary expenditure means expenditure excluding that under 'extraordinary and debt" "interest on loans,' and "expenditure from loan funds"

(c) Rupees 1 183 being the amount of interest on the Sinking Fund is not included in the closing balance

(d) This includes Rs 25,000 borrowed from the Water works Maintenance Fund held in trust by the Commissioners Of this loan, Rs 1,500 was repaid during the year. This loan is not shown in the Accountan General's books

N.B.—The Municipality of South Barrackpore having fully liquidated its debts to Government during the year has been omitted from this statement.

FORM No. I.

STATEMENT SHOWING THE CONSTITUTION OF THE MUNICIPALITIES IN BENGAL

DURING

1899-1900.

FORM 1.—*Statement showing the constitution of the Municipalities in Bengal during the year ending 31st March 1900.*

1	2	3	4	5	6								7	8	9	10
NAME OF DISTRICT.	Serial number of Municipality	Name of Municipality	Act under which constituted	Population within Municipal limits	NUMBER OF MEMBERS OF COMMITTEE								Number of meetings held	Number of meetings adjourned or at which no quorum was obtained.	Average percentage of attendance at each meeting	REMARKS.
					(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)				
					Ex officio	Nominated	Elected	Total	Officials	Non-officials	Europeans	Natives				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
BURDWAN DIVISION																
Burdwan ...	1	Burdwan	Act III (B C) of 1884 as amended	34,477	1	6	15	22	2	20	2	20	28	2	63 6	
	2	Kalna		9,456		5	10	15	...	15		15	28		54 28	
	3	Katwa		6 689		4	8	12	2	10		12	16	3	45 83	
	4	Damhat		5,144	1	4	8	13	1	12		13	12		47 4	
	5	Raniganj		19,772		5	8	13	2	11	4	9	11		62 9	
	6	Asansol		11,737		10		10	1	9	6	4	11		66 4	
			Total	81,265	2	34	49	85	8	77	12	73	106	5	56 7	
Birbhum	7	Suri ...	Act III (B C) of 1884 as amended.	7,481		5	11	16	5	11		16	16	1	41 25	
Bankura	8	Bankura	Ditto	18,743	1	3	8	12	2	10	2	10	20	4	46 25	
	9	Vishnupur		14,190		4	8	12	2	10		12	23	7	46 73	
	10	Sonamukhi		13,462	1	9		10	2	8		10	12	2	58	
			Total	50,395	2	16	16	34	6	28	2	32	55	13	50 3	
Midnapore ...	11	Midnapore	Act III (B C) of 1884 as amended.	32,264		6	12	18	4	14	1	17	19		50 5	
	12	Tamluk		6,612	...	4	8	12	1	11		12	14		32 1	
	13	Ghatal		13 942		5	10	15	2	13		13	15	1	45 3	
	14	Chandrakona		11,309		4	8	12	1	11		12	11		56 8	
	15	Jhamjhanpur		9,977		3	6	9	1	8		9	19		70 1	
	16	Khirpai		5,708	...	4	6	10	1	9		10	13		70 4	
	17	Kharar ...		10,083	1	5	10	16	1	15		16	10	1	62 2	
			Total	89,895	1	31	60	92	11	81	1	91	106	2	55 2	
Hooghly	18	Hooghly and Chinsura.	Act III (B C) of 1884 as amended	33,060	2	4	12	18	1	17	1	17	23		67 7	
	19	Serampore		35,952		6	12	18	1	17	4	14	21		56 8	
	20	Uttarpara		6,489		4	8	12	1	11		12	14	1	45 8	
	21	Baidyabati		13,460		4	8	12		12		12	18	1	50 4	
	22	Bhadreswar		9,639		4	8	12	...	12	2	10	21		52 08	
	23	Kotrung		5,164		3	6	9		9		9	10	1	60	
	24	Bansberia		6 743		3	6	9		9		9	4	3	4' 4	
	25	Aramoogh ...		8,326	1	10		11	4	7		11	15		54	
			Total	123,793	3	38	60	101	7	94	7	94	130	6	52 1	
Howrah	26	Howrah	Act III (B C) of 1884 as amended	116,606	1	9	20	30	6	24	8	22	23		41 86	
	27	Bally		16,700		6	12	18		18	1	17	15	1	42 2	
			Total ...	133,306	1	15	32	48	6	42	9	39	38	1	42 03	
			Divisional Total...	486,135	9	139	228	376	43	333	31	345	451	28	49 5	

PRESIDENCY DIVISION.																
24-Parganas ...	28	Cossipore-Chitpur	Act III (B C) of 1884 as amended up to 1st November 1896.	31,423	...	4	8	12	5	7	2	9	29	2	71·5
	29	Manicktola		28,161		4	8	12	1	11	1	11	22	...	65 2
	30	Barnagore		23,029	...	7	14	21		21	4	17	14	2	29 5
	31	Kamarhati		11,256		9		9	3	6	18	6	18		82 6
	32	South Suburban		41,718		6	12	18	1	17		18	13		40·0
	33	Garden Reach		27,924		12		12		12	7	5	10		48 3
	34	Rajpur		10,940		6	12	18		18		18	12		43 3
	35	Baruipur		4,122		3	6	9		9		9	19	2	70·2
	36	Jainagar		8 233		4	8	12		12		12	12		38 1
	37	South Dum-Dum		11,037	...	3	6	9	1	8		9	13		51 7
	38	North ditto		5,354		3	6	9	2	7		9	16	5	50 4
	39	South Barrackpore.		19,711		6	12	18	4	14	2	16	11	1	37 3
	40	Titaghar		6 000	...	9		9		9	6	3	12		61 1
	41	North Barrackpore		15,568		5	10	15		15		15	11		52 7
	42	Garulia		5 412		9		9	1	8	3	6	14		61·7
	43	Baraset		8,229		7	14	21	3	18		21	13		38 0
	44	Naihati		20 040		5	10	15	4	11	2	13	19	1	50 0
	45	Bhatpara		11,764		9		9		9	4	5	17		62 2
	46	Goberdanga		6,704		3	6	9		9		9	10	1	50 0
	47	Basirhat		15,109		5	10	15	1	14		15	13	2	48 2
	48	Baduria		12,744		4	8	12		12		12	14	5	72 5
	49	Taki		4,936		3	6	9		9		9	14	2	40 4
			Total	329,407		126	156	282	23	259	35	247	324	24	58 08
Nadia	50	Krishnagar	Act III (B C) of 1884 as amended up to 1st November 1896	25,500	1	6	14	21	3	18		21	17	2	47·0
	51	Santipur		35 437	1	8	16	25	2	23	1	24	28		41 6
	52	Ranaghat		8,506	...	6	12	18	1	17		18	31	4	24 8
	53	Nadia		12,334		4	8	12		12		12	14		48 6
	54	Kushtea		4,900		4	8	12		12		12	13	3	43 0
	55	Kumarkhali		5,811		5	10	15		15		15	16	4	43 7
	56	Meherpur		5,820		3	6	9	1	8	..	9	14	1	23 5
	57	Birnagar		3,421		4	8	12		12		12	15		38 0
	58	Chaudaha		8,618		12		12		12		12	16	2	56 8
			Total	106,347	2	52	82	136	7	129	1	135	164	16	40 5
Murshidabad	59	Berhampore	Act III (B C) of 1884 as amended up to 1st November 1896.	21,267	2	6	17	25	6	19	2	23	19	4	35 13
	60	Murshidabad		13,744		5	10	15	1	14	1	14	21		54 6
	61	Azimganj		17 032		5	10	15		15	1	14	15		51 1
	62	Jangipur		9,863		8	16	24	3	21		24	14	1	40 4
	63	Kandi		11,786		4	7	11	3	8		11	16	3	43 18
			Total	79,795	2	28	60	90	13	77	4	86	85	8	44 8
Jessore	64	Jessore	Act III (B C) of 1884 as amended up to 1st November 1896	8,306		6	12	18	8	10		18	20	2	46 4
	65	Kotechandpur		9,502		3		9	1	8		9	25	8	43 5
	66	Maheshpur		4,451		6	10	16	2	14	..	16	13		51 5
			Total	22,259		15	28	43	11	32		43	58	10	47 1
Khulna	67	Khulna	Act III (B C) of 1884 as amended up to 1st November 1896	8,667	2	13		15	3	12	1	14	20	2	34
	68	Satkhira		8,550		4	8	12	1	11		12	18	1	55 39
	69	Debhata		5,384		12		12		12		12	20	4	39 2
			Total	22,601	2	29	8	39	4	35	1	38	58	7	42 8
			Divisional Total	560,409	6	250	334	590	58	5 2	41	549	689	65	33 3
RAJSHAHI DIVISION																
Rajshahi	70	Rampur Boalia	Act III (B C) of 1884	21,407		7	14	21	8	13	3	18	19	1	46·3	
	71	Nator ...		9,185		5	12	17	2	15		17	16	2	50	One seat was vacant at the close of the year
			Total	30,592		12	26	38	10	28	3	35	35	3	48 1	
Dinajpur	72	Dinajpur	Act III (B C) of 1884	12,204		5	10	15	5	10	1	14	25	11	34·9	
Jalpaiguri	73	Jalpaiguri ...	Ditto	9,082	2	11		13	4	9	3	10	16	4	38 9	
Darjeeling	74	Darjeeling ...	Ditto	14 145		25	...	25	5	20	23	2	25		48 96	
	75	Kurseong ...		3,522	...	4*	6	10	1	9	6	4	13	2	52·9	* One seat was vacant at the close of the year.
			Total ...	17,667	...	29	6*	35	6	29	29	6	38	2	55 4	

FORM I.—*Statement showing the constitution of the Municipalities in Bengal during the year ending 31st March 1900*—continued.

1	2	3	4	5	6								7	8	9	10
					NUMBER OF MEMBERS OF COMMITTEE											
					a	*b*	*c*	*d*	*e*	*f*	*g*	*h*				
NAME OF DISTRICT.	Serial number of Municipality	Name of Municipality.	Act under which constituted.	Population within Municipal limits.	*Ex officio.*	Nominated	Elected	Total	Officials	Non-officials	Europeans	Natives	Number of meetings held	Number of meetings at which no quorum was obtained	Average percentage of attendance at each meeting	REMARKS
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
RAJSHAHI DIVISION—*concluded*																
Rangpur	76	Rangpur .	Act III (B C) of 1884	14,216	.	6	12	18	2	16		18	14	4	33 5	
Bogra	77	Bogra	Ditto .	6,605	..	5	10	15	2	13	1	14	17	5	36 46	
	78	Sherpur .		3,965		4	8	12		12		12	20		48 3	
			Total	10,570		9	18	27	2	25	1	26	37	5	42 3	
Pabna	79	Pabna ...	Act III (B C) of 1884.	16,486		6	12	18	4	14	1	17	16	1	38 7	
	80	Sirajganj .		23,189		6	12	18	2	16		18	15		38	
			Total	39,674		12	24	36	6	30	1	35	31	1	38 3	
			Divisional Total	134,605	2	84	96	182	35	147	38	144	196	30	42 4	
DACCA DIVISION.																
Dacca	81	Dacca ...	Act III (B C) of 1884, as amended up to date	82,321	2	5	14	21	5	16	4	17	17	1	64 4	
	82	Narayanganj		17,715		4	8	12		12	3	9	15		65 0	
			Total .	100,036	2	9	22	33	5	28	7	26	33	1	64 7	
Mymensingh ..	83	Nasirabad	Act III (B C.) of 1884, as amended up to date	11,555	1	5	12	18	4	14	1	17	29	3	39 7	
	84	Muktagacha ..		4,923		3	6	9	1	8		9	19	1	47 9	
	85	Jamalpur ...		15,358	1	4	10	15	2	13		15	28	8	41 6	
	86	Sherpur		10 744		4	8	12		12		12	45	18	25 3	
	87	Kishorganj .		13,988	1	4	10	15	1	14	1	14	12		53 3	
	88	Bazitpur		9,399		3	6	9	1	8		9	15		54 8	
	89	Netrokona .		9,821	1	15		16	3	13		16	17	1	66 8	
	90	Tangail ...		17,973	1	6	8	15	2	13		15	20		44 1	
			Total	93,791	5	44	60	109	14	95	2	107	176	31	46 6	
Faridpur	91	Faridpur .	Act III (B C) of 1884, as amended up to date	11,052		6	12	18	6	12		18	21	2	33 5	
	92	Madaripur		13,772		4	8	12	2	10		12	13		61 8	
			Total	24,824		10	20	30	8	22		30	34	2	47 6	
Backergunge ...	93	Barisal	Act III (B C) of 1884, as amended up to date.	15,483	1	4	10	15	1	14	1	14	23	7	41	
	94	Nalchiti ...		1,675		9		9	1	8		9	11		35 5	
	95	Jhalakati		2,365		9		9	1	8	2	7	16		41 0	
	96	Pirojpur ...		12,246	1	10		11	3	8	1	10	17	3	48 3	
	97	Patuakhali .		4,885	1	9		10	3	7		10	15		78 6	
			Total	36,653	3	41	10	54	9	45	4	50	80	10	49 3	
			DIVISIONAL TOTAL	255,304	10	104	112	226	36	190	13	213	322	44	52 05	

CHITTAGONG DIVISION																		
Tippera	98	Comilla	Act III (B C) of 1884 as amended	14 680	1	5	12	18	2	16	3	15	18	5	38 3			
	99	B-ahmanbaria		18,006	1	3	8	12	2	10		12	14		47 0			
	100	Chandpur		8 178	3	6		9	3	6	2	7	20	2	49 4			
			Total	40,864	5	14	20	39	7	32	5	34	52	7	44 9			
Noakhali	101	Noakhali	Act III (B C) of 1884 as amended	5,470	1	3	8	12	3	9		12	15		54 4			
Chittagong	102	Chittagong	Ditto	24,069	1	5	12	18	4	14	4	14	21		55 1			
	103	Cox s Bazar		4,347	3	10		13	4	9	1	12	10		61 2			
			Total	28,416	4	15	12	31	8	23	5	26	31		58 1			
			Divisional Total	74,759	10	32	40	82	18	64	10	72	98	7	52 4			
PATNA DIVISION																		
Patna	104	Patna	Act III B C) of 1884 as amended	167,529	4	7	20	31	5	26	4	27	15		32 47			
	105	Barh		12,363		3	6	9		9		9	14	3	26			
	106	Bihar		47 723		4	8	12		12		12	29	7	50 03			
	107	Dinapore		28,696	1	6	12	19	3	16	3	16	20	1	58 15			
			Total	256,311	5	20	40	71	8	63	7	64	78	11	41 6			
Gaya	108	Gaya	Act III (B C) of 1884 as amended	80 383	1	8	16	25	3	22	5	20	13	1	49 2			
	109	Tikari		11,741	3	9		12	6	6	2	10	15	1	55 5			
	110	Daudnagar		9,851	2	11		13	3	10	1	12	15	1	44			
			Total	101,975	6	28	16	50	12	38	8	42	43	3	49 5			
Shahabad	111	Arrah	Act III (B C) of 1884 as amended.	46,905		6	12	18	4	14	2	16	19	3	34 8			
	112	Jagadispur		12 475		4	5	9	1	8	1	8	10		78 88			
	113	Buxar		15 506		5	8	13*	2	11	2	11	19		37 3			
	114	Dumraon		13,384		3	6	9	1	8	1	8	14		72 2*			
	115	Bhabhua		5,962		4	6	10*	2	8		10	20		58 5*			* Including Chairman.
	116	Sasaram		22,713		8	14	22	2	20	1	21	12		47 72			
			Total	121,945		30	51	81	12	69	7	74	94	6	54 9			
Saran	117	Chapra	Act III (B C) of 1884 as amended up to November 1896	57,352	1	6	12	19	3	16	4	15	19	5	50 6			
	118	Revelganj		13 473	1	3	8	12	1	11	1	11	16		56 0			
	119	Siwan		14,935	1	3	6	10	3	7	2	8	12	1	56 6			
			Total	85,760	3	12	26	41	7	34	7	34	47	6	57 9			
Champaran	120	Motihari	Act III (B C) of 1884 as amended	13 108	2	3	8	14	3	10	4	9	15	2	54			† Including Chairman.
	121	Bettiah		25,513	1	12		13†	3	10	3	10	15	1	55 2			
			Total	38,621	3	15	8	26	6	20	7	19	31	3	54 6			
Muzaffarpur	122	Muzaffarpur	Act III (B C) of 1884 as amended by Act IV of 1899	49 192	1	6	12	19	3	16	3	14	13		38 5			
	123	Hajipur		21,487		4	9	13	2	11	1	12	11		68 5			
	124	Lalganj		12,443		11		11	1	10	1	10	15	2	46 06			
	125	Sitamarhi		8,715	1	11		12	2	10	1	11	12	..	58 33‡			‡ Including Chairman.
			Total	91,837	2	32	21	55	8	47	5	47	50	2	52 5			
Darbhanga	126	Darbhanga	Act III (B C) of 1884 as amended	73 561	3	5	14	22	8	14	4	18	11	1	55 4			
	127	Madhubani		17,528		6	10	16	3	13	1	15	11	1	47 3			
	128	Rosera		10,585		14		14	1	13	2	12	22	5	49 9			
	129	Samastipur		8,241	2	7		9	2	7	3	6	10		55 5			
			Total	110 213	5	32	24	61	14	47	10	51	54	7	49 7			
			Divisional Total	906,612	..	169	193	356	67	315	54	331	397	38	51 5			

Form No I.—*Statement showing the constitution of the Municipalities in Bengal during the year 1899-1900*—concluded.

1	2	3	4	5	6								7	8	9	10
Name of District.	Serial number of Municipality	Name of Municipality	Act under which constituted	Population within Municipal limits	Number of Members of Committee								Number of meetings held	Number of meetings adjourned or at which no quorum was obtained.	Average percentage of attendance at each meeting	Remarks.
					(a) Ex-officio	(b) Nominated	(c) Elected.	(d) Total.	(e) Officials	(f) Non-officials	(g) Europeans	(h) Natives.				
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
Bhagalpur Division																
Monghyr ..	130	Monghyr	Act III (B C) of 1884	57,077	1	7*	11	19	3	16	5	14	15	1	52·3	* This includes appointment by Government of official Chairman.
	131	Jamalpur		18,089		8	10	18		18	8	10	8		54·1	
			Total	75,166	1	15	21	37	3	34	13	24	23	1	53·2	
Bhagalpur .	132	Bhagalpur	Act III (B C) of 1884.	69,106		8*	14	22	5	17	6	16	24	1	44·1	
	133	Colgong ..		5,355		11		11	1	10		11	15		72 13	
			Total	74,461		19	14	33	6	27	6	27	39	1	58 1	
Purnea	134	Purnea	Act III (B C) of 1884	14,555		7*	12	19	4	15	3	16	14		52·25	
	135	Kishanganj		8,128	2	3	8	13	2	11	1	12	23	9	38·77	
			Total	22,683	2	10	20	32	6	26	4	28	37	9	45·5	
Malda .	136	English Bazar	Act III (B C) of 1884.	13,818	2	4	12	18	5	13	1	17	16	5	37 3	
	137	Old Malda		4,178	1	3	8	12	2	10	1	11	12	1	50·2	
			Total	17,996	3	7	20	30	7	23	2	28	28	6	43·7	
Southal Parganas ...	138	Deoghur	Act III (B C) of 1884.	6,163		6*	10	16	3	13	1	15	14		54 4	
	139	Sahibganj ..		11,297		3	6	9		9	3	6	7		48	
			Total	17,460		9	16	25	3	22	4	21	21		48·2	
			Divisional Total	207,766	6	60	91	157	25	132	29	128	148	17	49·7	
Orissa Division																
Cuttack	140	Cuttack ..	Bengal Municipal amended Act IV of 1894.	42,053		6		18	8	10	3	15	20	1	45·8	
	141	Jajpur	Act III (B C) of 1884, as amended up to 1st November 1896	11,992	1	11		12	2	10		12	19	5	46·6	
	142	Kendrapara ...	Act III (B C) of 1884, as amended up to date	14,076		12		12	3	9		12	12		70	
			Total	68,101	1	29	12	42	13	29	3	39	51	6	55 1	
Balasore	143	Balasore	Act III (B C) of 1884, as amended by Act IV of 1894	20,775	1	5	12	18	5	13	2	16	11		37·86	
Puri	144	Puri ...	Act III (B C) of 1884, as amended by Act IV of 1894.	28,794	1	4	10	15	6	9	1	14	23	6	50	
			Divisional Total	117,670	3	38	34	75	24	51	6	69	85	12	31·1	

CHOTA NAGPUR DIVISION

Hazaribagh	146	Hazaribagh ...	Act III (B C) of 1884.	16,672	2	4	9	15	5	10	5	10	25	3	47 2
	146	Chatra		10,783	2	9	5	16	4	12	1	15	11		53 4
			Total	27,455	4	13	14	31	9	22	6	25	36	3	50·3
Ranchi ...	147	Ranchi .	Act III (B C) of 1884	20,306	2	4	10	16	3	13	5	11	10		55 6
	148	Lohardaga ..		7,110	2	9	.	11	3	8	1	10	16	...	56·2
			Total .	27,416	4	13	10	27	6	21	6	21	26		55·9
Palamau	149	Daltonganj ...	Act III (B C) of 1884	5,195	4	6		10	4	6	1	9	13		58·2
			Total ..	5,195	4	6		10	4	6	1	9	13		58·2
Manbhum	150	Purulia .	Act III (B C.) of 1884	12,128	2	5	12	19	4	15	5	14	9 *		45·0
	151	Jhalda		4,540		9		9	1	8		9	11	1	37 45
	152	Raghunathpur		3,965	1	9		10	2	8	1	9	8	4	75 0
			Total	20,633	3	23	12	38	7	31	6	32	28	5	52·4
Singhbhum	153	Chaibasa ..	Act III (B C) of 1884.	6,850	4	9		13	5	8	4	9	17	...	66·0
			Total	6,850	4	9		13	5	8	4	9	17		66 0
			Divisional Total ...	87,549	19	64	36	119	31	88	23	96	120	8	56·5
			GRAND TOTAL	2,730,509	83	944	1,164	2,191	329	1,862	242	1,949	2,515	248	47 05
			Grand Total for 1898-99	2,730,348	81	926	1,173	2,180	339	1,841	230	1,950	2,586	227	8 3

FORM No. II.

STATEMENT OF INCOME

OF

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

DURING

1899-1900.

Form No. II.—*Statement showing the income of the Municipalities*

1	2	3	4	5									
				Municipal Rates and Taxes.									
Name of District.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades	Tolls (on roads and ferries).	Water-rate	Lighting-rate.	Conservancy (including scavenging and latrine rate)	Other taxes (to be specified in detail, *e.g.* servants' tax, pilgrims' tax, &c., in as many columns as may be necessary)		Total
											Tax on persons according to their circumstances and property	Miscellaneous receipts, penalties.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Burdwan Division			Rs	Rs	Rs	Rs	Rs	Rs.	Rs.	Rs	Rs	Rs	Rs
Burdwan	1	Burdwan	390	39,332	5,733	1,275	5,031	23,227	...	17,537		440	92 575
	2	Kalna	4,494	423	4,257	197	.	..	.	2 414	4,923	23	12,146
	3	Katwa	1,533	135	506	48			.	1,599	4,404	11	6,763
	4	Damhat	793						.		2,385	29	2,414
	5	Raniganj	2,750	9,881	1,671	430				3,072		8	14,062
	6	Asansol	1,908	8,631	775	534				3 ,178		62	13,180
		Total	11,768	58,402	12,942	2,394	5,031	23,227		26 800	11,772	572	1,41,140
Birbhum	7	Suri	1,273	1,077	800	85				3,240	4,371	5	9,587
Bankura	8	Bankura	2,194	1,239	648	29				2,147	6,348	257	10,666
	9	Vishnupur	1,404	168	654	45					4 054		4,921
	10	Sonamukhi	1,813	65	393	191		.			5,040	20	5,709
		Total	5,410	1,472	1,695	265				2 147	15,442	277	21,298
Midnapore	11	Midnapore	1,506	15,743	5,607	391	.	.	...	12,109	.	193	33,943
	12	Tamluk	2,229	174	381	17	126	..		1,550	3 368	25	5,641
	13	Ghatal	1,424	272	1 769	2	.	.			6,344	67	8,254
	14	Chandrakona	2,468	27	1,415		.	.			2,970	44	4,456
	15	Rampbanpur	517	32	450		..		...		2 206	10	2 757
	16	Khirpai	733	29	255	.	.				2,079	17	2 980
	17	Kharar	2,517	2	615						3,270	82	3,978
		Total	11,394	16,279	10,292	410	126			13,659	20,296	387	61,449
Hooghly	18	Hooghly Chinsura	3,131	27,404	4,269	488	2,964	..		15,098	.	365	50,618
	19	Serampore	3,017	26,430	1,207	907	4,400			14,504		658	48,175
	20	Uttarpara	2,133	7,174	1,028	432	1,000		.	2,945		60	12,639
	21	Baidyabati	3,017	27	5 943	1,083	300			4,093	7,233	70	18,239
	22	Bhadreswar	4,455	6,819	1,040	472	..			4,055	1,780	16	14,188
	23	Kotrung	1,321	5	87	673	.		.		1,965	27	2,757
	24	Bansberia	377	36	314	157	.				3,801	32	4,340
	25	Aramabagh	621	444	328			.		1,142	2,927	23	4,804
		Total	18,972	68,438	13,676	4,212	8,754			41,837	17,712	1,191	1,55,320
Howrah	26	Howrah	12,351	1,51,125	11,951	2,438		1,10,422	44,789	1,14,429		838	4,35,902
	27	Bally	955	11,454	561	828	1,023			5,090		117	19,073
		Total	13,306	1,62,579	12,512	3,266	1,023	1,10,422	44,789	1,19,519		955	4,55,065
		Divisional Total	62,123	3,08,247	51,617	10,632	14,934	1,33,649	44,789	2,07,211	69,593	3,387	8,44,359
Presidency Division.													
24-Parganas	28	Cossipore Chitpur	56,083	66,933	3,561	1,040	...	27,231	...	23,807	.	1,248	1,28,838
	29	Manicktala	1,543	28,043	5,151	1,302	..	4,191	.	15,807		803	55,477
	30	Baranagore	4,204	22 375	1,097	906	1,128	...	...	17,261		108	43,773
	31	Kamarhati		3,887	236	62		...	..	3,508	.	46	7,739
	32	South Suburban	842	16,649	2,790	1,348			.	1,648		583	22,917
	33	Garden Reach	588	19,026	1,635	330		..	..	4,731		571	27,193
	34	Rajpur	2,599	45	1,394	90			...	1,945	4 821	147	7,942
	35	Baruipur	293	175	820	25	.	...	...	1,075	2,438	23	4,556
	36	Jainagar	784	60	732	116		...	.	1,072	3,898	25	5,903
	37	South Dum-Dum	2,383	390	993	319	.	...	.	2,062	4,955	36	9,755
	38	North ditto	767	28	1,731		.	...	...		1,011	17	3,387
	39	South Barrackpore	2,616	2,843	693	105	.			4,740	7,127	129	15,637
	40	Titaghar	513	7,203	347	191	.	...	..	7,055	..	95	14,921
	41	North Barrackpore	1,191	134	511	516	390	.	..	2,360	5,988	56	9,355
	42	Garulia ..	481	27	50	146	...			3,007	2,482		5,713
	43	Barasat	301	361	5,317	98		...	.	946	3,525	288	10,835
	44	Naihati	371	2,486	1,238	1,027	1,712	..	.	7,229	9,064	223	23,578
	45	Bhatpara			134	358	204	...	.	1,991	3 869	66	6,062
	46	Goberdanga	60	120	240	37		...	..		2,299	4	2,700
	47	Kanrhat ..	1,382	270	1,121	85		..		...	4,022	47	5,545
	48	Baduria	30		913		..	..		...	4,452	143	5,508
	49	Taki ..	527	45	47		..	..	..	...	1,819	22	1,362
		Total	78,008	1,71,899	31,591	8,811	3,494	31,422	...	1,00,264	62,170	4,735	4,14,386

in Bengal during the year ending 31st March 1900.

8							7							15
Realisations under Special Acts.							Revenue derived from Municipal Property and powers apart from Taxation							
From pounds.	From hackney carriages.	From other sources (to be specified in detail in as many columns as may be necessary). Vaccination fees	Jute warehouse fees.	Petroleum fees.	Fees on musical processions	Total.	Rents of lands, houses, serais, dák bungalows, &c.	Sale-proceeds of lands, and produce of lands, &c.	Conservancy receipts (other than taxes and rates)	Fees and revenue from Educational institutions.	Fees and revenue from Medical institutions.	Fees and revenue from markets and slaughter-houses	Fees and revenue from tramways.	Remarks
15	16	17	18	19	20	21	2	23	24	25	26	27	28	60
Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs.	Rs	Rs.	Rs.	Rs	Rs.	
599	382	32				1,013	3,849		1,423	5,274		2,224		
302		9				311	127			4				
220		6				226	150							
400		7				407	77	8	11					
396	90	24				510	143	76				30		
654	72	41				767						220	..	
2,571	544	109				3,224	4,346	84	1,434	5,278		2 474		
306	172					478	212		173			401	..	
180	22	12				214	11							
121		1				122	1,011	13	34	.	116	1,307		
240						240	25				1			
541	22	13				576	1,047	13	34		117	1,307		
853	320	27				1,200	471			13,323	1,266	320	.	
81		29				110	61	178	11		20	1,858		
125		4				129	172							
141		1				142		91						
117						117	1					.	.	
94						94			...		.		...	
30		2				32								
1,441	320	63				1,824	705	269	11	13,323	1,286	2,178		
522	409					931	100					206		
552	271					823	606	24	10		104	2,319		
11	138	12			.	161	24						.	
176	15	14				205	123	6		.		51		
150	41	2		.		193	46			.		25		
94		7		.		101								
102		1				103								
175		18				193	444							
1,782	874	54				2,710	1,345	30	10	...	104	2,001		
514	1,193	109	5,555			7,365	4,596	38	2,869		.	6,068		
131	1	6				138	326							
645	1,194	109	5,555			7,503	4,922	38	2,869		.	6,068		
7,286	3,126	348	5,555			16,315	12,577	434	4,531	18,601	1,507	15,029	.	
536	8	61	11,917			12,521	197		4,789	.	...			
355	.	21	1,228	480		2,084	249	.	2,479		.		..	
398	7	12			.	417	846	1			..	108		
29		12				41	17		1		.	94		
418	15	46				479			903		.	...	...	
205	11	10	247			473			9,863				.	
109	147	27	.		.	283	23	78	..		.			
98	69	3				170								
217		8				225	96							
223	5	1				229	63				...	9	..	
272	2	3				277				.	.	.	...	
737	169	...				906	...	39			.	25		
103	29	.	..			132	10			..		25	.	
362		3		.		365	29			..	...	176		
130				1	1	132	107	25	.		..	110		
227	270	5	..			502	22	143	.				...	
538		16			.	554	36	6	57			...		
90	..		...		..	90			.			..	...	
194				..		194				...			...	
190		11			...	201	55	22	.	.	..	36	.	
211	.	13	.			223	1					.	...	
45		17	...			60	..				.		.	
5,681	739	368	13,392	481	1	20,658	1,750	314	18,092	...	...	58	...	

* Court fees ... Rs. 1,040
Water works ... 4 958
Town Hall 791
Total 6,349

1	2	3	7(a)						8									
			Revenue derived from Municipal Property and Powers, apart from Taxation—*concld.*						Grants and Contributions (for general and special purposes)									
Name of District.	Serial number of Municipality.	Name of Municipality.	Other fees (to be specified in detail in as many columns as may be necessary)		Fines under Municipal and other Acts	Interest on investments.			From Government.			From local funds.			From other sources			
			From burning ghâts and burial grounds	Others		For General purposes	For Educational purposes.	For Medical purposes	For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes	For Educational purposes.	For Medical purposes	For General purposes	For Educational purposes	For Medical purposes.	Total
	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	
1	2	3	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs
Burdwan Division																		
Burdwan ..	1	Burdwan ..	24		1,167		.	628	14,589		460	1,589			900	-		2,949
	2	Kalna	819	36	202				1,188									
	3	Katwa	502	.	182				834								..	
	4	Damhat			7				103									
	5	Ranigunj	..		616				865						100		408	508
	6	Asansol		16	203				489									
		Total	1,345	52	2,427			628	18,068		460	1,589			1,000		408	3,457
Birbhum . .	7	Suri .			293				1,079			.						
					76				1,510						1,000			1,000
					34	.			1,093						144		100	244
					18				43						240		382	622
Bankura	8	Bankura			128				2,046						1,384		482	1 866
	9	Vishnupur .																
	10	Sonamukhi																
		Total	210	54	567		1,849	364	18 424		2,186	104		337	815		108	561	4,111
					55				2,189			.					..	247	247
					470				542									
	11	Midnapore			108				197						180		27	207
	12	Tamluk .			88	52			141						60		125	185
	13	Ghatal			54				54						180			180
Midnapore	14	Chandrakona	..		156				156									
	15	Ramjibanpur	210	54	1,390	52	1,849	364	21,697		2,186	104		337	1 235		108	960	4,930
	16	Khanpai																
	17	Kharar		45	953				704							403			403
		Total	.	33	434				3,930							100		2,984	3,144
			.		129				153							23	.	..	23
	18	Hooghly Chinsura	.	.	215	156	..		651	.								.	
	19	Serampore			275				548							500			500
	20	Uttarpara .			77				77										
Hooghly .	21	Baidyabati	1,761		3				1,764										
	22	Bhadreswar			91				535					.	900			611	1,511
	23	Kotrung																	
	24	Bansberia	1,761	78	1,577	156			7,662						900	1,146		3,598	5,641
	25	Aramabagh																	
		Total ..		6,349*	8,236	113			28 269	30,000						527	.		30,527
					495			.	821										
				6,349	8,731	113			29,090	30 000						527		.	30,527
Howrah .	26	Howrah																	
	27	Bally																	
		Total	3,316	6,533	14,552	321	1,849	992	80,242	30,000	2 646	1,693	..	337	4,519	1,673	108	5 445	46,421
		Divisional Total																	
			552	480	1,150		.	..	7,118	700								..	700
			..	525	102		.		3 975	50						350		.	400
Presidency Division			25		250				1,230		..					10	.		10
					15				127									..	
	28	Cossipore Chitpur	.		1,189		.	...	2 092									..	
	29	Manicktala	...		196		..	.	10,059							6,131		.	6,131
	30	Baranagore	...		170	.	..		270						144				144
	31	Kamarhati	40		163				203						120			26	146
	32	South Suburban	97		26				219			100			300	130		60	590
	33	Garden Reach			111				183	.	.								
	34	Bajpur	.		54		.		54							.		..	..
	35	Barnipur	331		117	.		.	512				..					..	
	36	Jainagar	66		171				272		.				..	2,000	...	..	2,000
	37	South Dum-Dum	50	48	92				365			.				.		..	
24-Parganas ...	38	North ditto			369			...	611								.	..	
	39	South Barrackpore	.		45			35	245				82		120		.	..	202
	40	Titaghar	.	7	122		.		228	.				...				..	
	41	North Barrackpore		..	6			..	6		.				.			..	
	42	Garulia ..		...	55				55		.							...	
	43	Baraset		.	120	.			233						120	..		.	120
	44	Naihati ..	...		50				57	.		.			120		...	..	120
	45	Bhatpara	...		28			.	28		...							.	
	46	Goberdanga																	
	47	Kasirhat ..	1,161	1,010	4,577			35	27,522	750	...	100	82		924	8,621	...	86	10,563
	48	Baduria																	
	49	Taki ..																	
		Total .																	

in Bengal during the year ending 31st March 1900.

9			10							11	12	13	14	15
Miscellaneous.			Extraordinary and Debt.											
Recoveries on account of services rendered to private individuals.	Other items.	Total.	Sale-proceeds of Government securities and withdrawals from savings bank.	Loans	Realisations of sinking fund for repayment of loans	Advances.		Deposits.	Total.	Total income of year, excluding opening balance	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population.	Incidence of income (column 11) per head of population.	Remarks
				From Government.		Permanent.	Other							
46	47	48	49	50	51	52	53	54	55	56	57	58	59	60
Rs.	Rs	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs	Rs	Rs	Rs	
	5,171	5,171		.		..	8,561	4,563	13,124	1,20,421	1,29,811	2 10 11	3 12 0	
115	51	166		..			1,479	279	1,758	15,569	19,963	1 4 7	1 10 4	
	50	50				.	50	55	105	7,978	9,511	1 0 1	1 3 0	
	127	127		..			387	135	522	3,573	4,166	0 7 6	0 11 1	
	97	97		...			424	106	530	16,572	19,322	1 0 4	1 3 3	
46	86	132		..		50		82	132	14,690	16,506	1 1 11	1 4 0	
161	5,582	5,743				50	10,901	5,220	16,171	1,87,803	1,99,571	1 11 9	2 4 11	
							200	288	488	11,632	12,905	1 4 8	1 8 10	
	309	309	.	...		50	755	554	1,359	15,060	17,254	0 9 1	0 12 10	
	112	112		.			300	50	350	6,862	8,368	0 4 3	0 6 0	
	53	53					395	61	456	7,123	8,935	0 6 9	0 8 4	
..	494	494				50	1,450	665	2,165	29,045	34,455	0 6 9	0 9 2	
..	184	184		.			490	543	1,036	58,938	60,444	1 0 10	1 13 2	
1	141	142					650	57	707	9,030	11,259	0 13 7	1 5 10	
..	205	205		..						9,130	10,554	0 9 5	0 10 5	
	106	106		.	.		125	60	185	5,293	7,761	0 6 3	0 7 5	
.	39	39		.		.	..	29	29	3,208	3 785	0 4 5	0 5 2	
	30	30		.	.	.		19	19	2,757	3,490	0 6 8	0 7 8	
	75	75		.	.			20	20	4,261	6,778	0 6 3	0 6 9	
1	780	781					1,265	731	1,996	92,677	1,04,071	0 10 11	1 0 5	
	613	613		.			586	637	1,223	54,552	57,083	1 8 5	1 10 8	
	819	819			.		1,016	930	1,955	58,440	62,303	1 5 5	1 0 0	
7	188	195				25	982	4	1,011	14 182	16,315	1 15 1	2 2 11	
	331	331			.		1,483	454	1,937	21,263	24,280	0 15 10	1 2 8	
	131	131					605	403	1 008	16,768	20,823	1 7 6	1 11 2	
	119	119	.							3,034	4 375	0 8 6	0 9 5	
	42	42					1,175	382	1,557	7,806	8,183	0 10 2	1 2 4	
	99	99	.			..		9	9	7,211	7,832	0 9 4	0 13 10	
7	2,342	2,349			...	25	5,847	2,828	8,700	1,82,882	2,01,854	1 4 1	1 7 9	
3,322	3,150	6,472		50,000			13,593	6,646	70,239	5,78,864	5,91,215	3 11 9	4 15 5	
1,517	109	1,626			.		1,796	101	1,897	22,555	24,510	1 2 3	1 6 6	
4,839	3,259	8,098		50,000			15,389	6,747	72,136	6,02,419	6,15,725	3 6 7	4 8 3	
5,008	12,457	17,465		50,000		125	35,052	16,479	1,01,656	11,06,458	11,68,581	1 11 9	2 4 4	
100	3,716	3,816	...			200	31	679	910	1,48,903	2,04 986	3 15 0	4 11 9	
3,618	1,701	5,319	.					925	925	67,560	69,103	1 15 6	2 6 4	
522	1,023	1,545	..				1,776	755	2,531	49,506	53,710	1 14 4	2 2 4	
285	2,507	2,792			...	.	500	319	819	11,518	11 518	0 11 0	1 0 4	
...	798	798					4,680	480	5,090	31,378	32,218	0 8 9	0 13 0	
...	160	160		..		...	480	55	535	44,551	45,130	0 15 6	1 0 6	
54	73	127	.				.			8,766	11,365	0 11 8	0 12 9	
212	34	246	.	.	..	..				5,321	5,614	1 1 2	1 4 4	
						..		68	68	7,005	7,789	0 11 5	0 13 7	
...	172	172						50	50	9,389	11,752	0 13 8	0 13 7	
...	96	96			.			204	204	4,018	4,785	0 10 1	0 12 0	
135	71	206				.	190	81	271	17,532	20,148	0 12 8	0 14 3	
105	25	130					1,500	26	1,526	18,981	19,494	2 7 9	3 2 7	
6	153	159			.	...	239	193	432	11,176	12,367	0 10 1	0 11 5	
	410	410				.	429	67	496	7,561	7,842	1 0 10	1 5 9	
37	213	250		2,500		.		81	2,581	14,615	14,916	1 5 9	1 12 5	
	378	378				100	174	3,863	4,137	28,875	29,240	1 2 9	1 7 0	
.	41	41					675	.	675	7,494	7,494	0 9 1	0 10 2	
..	20	20				.	300	23	323	3,292	3,352	0 6 5	0 7 10	
..	30	30		..				225	225	6,354	8,206	0 5 10	0 6 8	
3	92	95						32	32	6 035	6,005	0 6 10	0 7 6	
...	5	5	..		..			17	17	2,043	2,570	0 6 3	0 6 7	
5,077	11,718	16,795		2,500		300	10,954	8,093	21,847	5,11,671	5,89,679	1 4 1	1 8 10	

* Court fees ... Rs. 1,068
Water works ... 4 958
Town Hall ... 321
Total 6,348

FORM No. II.—*Statement showing the Income of the Municipalities*

1	2	3	4	5									
				MUNICIPAL RATES AND TAXES.									
NAME OF DISTRICT	Serial number of Municipality	Name of Municipality	By balance in hand at the close of last year.	Tax on houses and lands	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries)	Water-rate	Lighting rate.	Conservancy (including scavenging and latrine rates)	Other taxes (to be specified in detail, *e g*, servants tax, pilgrim tax, &c, in as many columns as may be necessary)		Total.
											Tax on persons according to their circumstances and property	Miscellaneous receipts, penalties	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
PRESIDENCY DIVISION—*concluded*			Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs
Nadia ..	50	Krishnagar ...	33,870	15,783	3,129	352				9,142	..	392	28,748
	51	Santipur	5,710	14,602	2,419	642	...					393	18,516
	52	Ranaghat	2,347	5,249	591	259	...	..	.	3,726	.	121	9,746
	53	Nadia	770	12	111	109					5,359	35	5 626
	54	Kushtea	147	537	1,298	210	.	...	.	2,209	2 802	194	7,190
	55	Kumarkhali .	408	102	202		.	..		1,943	3,107	115	5,529
	56	Meherpur	752	352	108	50		...			1,975	5	2,470
	57	Birnagar	1,707	9	186			...	.		2,471	41	2,707
	58	Chakdaha	330	129	679	18	.	..			2 325	5	3,156
		Total	46,140	36,965	8,723	1,840	.			16,820	18,099	1,241	83,688
Murshidabad ...	59	Berhampore .	126	3,012	1,413	427	1,079	7,971		10,456	16 624	504	41,486
	60	Murshidabad	3,930	1,194	1,520	143	1 821	.			6,712	197	11 586
	61	Azimganj	3,037	198	1,996	195	1,287	.			8,127	62	11,859
	62	Jangipur	1,082	419	121	49	3,719			1 021	3 585	75	9,889
	63	Kandi	2,131	437	436	60		.		1 262	4,954	69	7,218
		Total	10,306	5,260	5,486	873	7,906	7,971		13,039	39,996	907	82 038
Jessore ..	64	Jessore	47	10,094	2,321	80	.			4,651			
	65	Kotchandpur .	1,100	23	1,911	..	354		..	535	2,658	21	17,167
	66	Maheshpur	277	40	148	21	25				1,911	54	5 535
		Total ..	1,424	10,157	4,380	101	379			5,186	4,569	75	24,847
Khulna ..	67	Khulna	5,729	3,490	109	321				3,872	3,317	127	11,236
	68	Satkhira	1,187	216	306		.	.	..		2,894	190	3,606
	69	Debhata .	341				54				1,733	23	1,810
		Total .	7,257	3,706	415	321	54		.	3,872	7,944	340	16,652
		Divisional Total. .	1,43,145	2,27,987	50,595	11,946	11,833	39,393		1,39,781	1,32,778	7,298	6,21,611
RAJSHAHI DIVISION.													
Rajshahi ..	70	Rampur Boalia	4,158	1,986	5,374	93	1,620	...	.	5,327	11,045	86	25,541
	71	Nator	2,111	223	2,628			...		2,976	4,870	30	10,726
		Total .	6,269	2,218	8,002	93	1,620		..	8,303	15,915	116	36,267
Dinajpur	72	Dinajpur	3,058	2,629	3,044		1,525		..	5,382	10,195	283	23,058
Jalpaiguri	73	Jalpaiguri .	6 865	3,549	606	493	.	...	.	5,153	6,597	18	16,481
Darjeeling	74	Darjeeling .	5,757	45,627	1,186	503	.						
	75	kurseong	668	6,607		252	..	17,118	15,499	20,860	...	37	1,01,780
		Total .	6,425	52,234	1,186	1,055		17,118	15,499	23,103		37	1,10,232
Rangpur . .	76	Rangpur .	1,204	319	3,673	105		..	.	6,360	7,778	144	18,579
Bogra	77	Bogra	179	835	808		540			3,495	4,267	57	10,002
	78	Shirpur	766	26	693		.		.	1,927	2,790	4	5,440
		Total ...	945	861	1,501		540			5,422	7,057	61	15,442
Pabna	79	Pabna	1,384	2,940	1,206	304	1,703	...		4,716	6,923	215	18,007
	80	Sirajganj .	1,039	393	664		351			3,217	8,733	5	13,363
		Total	2,423	3,333	1,870	304	2 054		.	7,933	15,656	220	31,370
		Divisional Total	27,189	65,143	20,782	2,055	5,739	17,118	15,499	61,656	63,198	879	2,52,069
DACCA DIVISION.													
Dacca	81	Dacca	18,486	74,284	5,662	2,440	11,760	...	..	36,869	..	127	1,51,172
	82	Narayanganj ...	20,759	30,443		826	72	...		18,744	...	70	50,154
		Total ..	39,245	1,04,727	5,662	3,266	11,831	..	..	55,613	.	207	1,81,326

in Bengal during the year ending 31st March 1900—continued.

6							7							15
* Realizations under Special Acts.							Revenue derived from Municipal Property and powers apart from Taxation							
From pounds	From hackney carriages	From other sources (to be specified in detail in as many columns as may be necessary) Vaccination fees	Jute warehouse fees.	Petroleum fees.	Fees on musical processions	Total.	Rents of lands, houses, serais, dák bungalows, &c	Sale-proceeds of lands and produce of lands, &c	Conservancy receipts (other than taxes and rates)	Fees and revenue from Educational institutions	Fees and revenue from Medical institutions	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Remarks
15	16	17	18	19	20	21	22	23	24	25	26	27	28	60
Rs	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs.	
788	980	13				1,191	2,547	.	23					
528	120	19				676	181	3	71	6,172			...	
192	29	20			..	241	68	148		.	...			
534		7				541	207							
189		2				191	24	43				30		
120		..				120	14		.				...	
477		.				477		51			12			
212						212	25						...	
243						243	1	82						
3,283	538	61				3,882	3,070	326	94	6,172	12	30		
613	373	37				1,053	1,117	60	856					
1 129		11				1,140	35	44				718		
1,096		8				1,104		48	.			15		
524		6				530	18				59	.		
300		1				301			5					
3 012	373	63				4,128	1,170	152	861		59	728		
1,040	176	29				1,245	199	13			.	.		
206	4	11				221	165	.						
211						211	46							
1,457	180	40				1,677	410	13						
381		13			..	394	670	112	1	27		75		
807		12				819	131	29						
157		13				170		2						
905		38				943	801	143	1	27		75	.	
15,021	1,823	470	13,392	481	1	31,188	7,201	948	19,048	6,199	71	1,416		
1,342	701	...		78	.	2,211	93	1		.	11	12		
458		9	..			467		2	209	.	10			
1,800	701	9		78		2,678	93	3	209		21	12		
912		17		604	.	1,533	29	144	172	812	2	68		
762		25				787	34					15		
98		4	.		...	102	40,487	1,836	545	.	600	7,864	.	
37					.	37			147		617			
135		4				139	40,487	1 836	692		1,277	7,864		
501	192					783	581	71					...	
338		9			...	347	.	12	2	1,351	430	..		
645		5				650		6		129				
983	.	14				997		18	2	1,480	430		...	
751		.			.	751			10	.	.		.	
234	..	.		200		434	106	52				549		
985				200		1,185	106	52	10			549	.	
6,168	989	69		882		8,102	41,830	2,124	1,145	2,292	1,730	8,508	...	
807	906	100	.	.		1,903	3,250	32	2,125	..		135	...	
437	...	9				446	851	214	186	.		1,458		
1,244	996	109		...		2,349	4,101	246	2,311		...	1,593	..	

This amount has been excluded from Appendix L as it represents cost of diet paid from the Magistrate's contingencies on account of patients admitted into the charitable dispensary in police cases for treatment.

FORM No. II.—*Statement showing the Income of the Municipalities*

1	2	3	4	7(a)									8						
				REVENUE DERIVED FROM MUNICIPAL PROPERTY AND POWERS APART FROM TAXATION—*concld.*							GRANTS AND CONTRIBUTIONS (FOR GENERAL AND SPECIAL PURPOSES)								
NAME OF DISTRICT	Serial number of Municipality	Name of Municipality	By balance in hand at the close of last year.	Other fees (to be specified in detail in as many columns as may be necessary).		Fines under Municipal and other Acts.	Interest of investments.			Total.	From Government.			From local funds			From other sources.			Total
				From burning-ghats and burial-grounds.	Others.		For General purposes.	For Educational purpose	For Medical purposes.		For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.	For Educational purposes.	For Medical purposes.	For General purposes.	For Educational purposes.	For Medical purposes.	
1	2	3	4	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45
			R	Rs.	Rs	Rs.	Rs	Rs	Rs.	Rs.	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs.
PRESIDENCY DIVISION—*concluded*																				
Nadia ..	50	Krishnagar ..	33	..		508			..	3,078		.		...	.	600			100	700
	51	Santipur	5		61	458		.		6,946			.				300	200	100	600
	52	Ranaghat	8		96	52				364	500			.						500
	53	Nadia		..	15	54				276			1,000			300	284		397	1,981
	54	Kushtea			95	117				308			24			120			288	432
	55	Kumarkhali .				57			.	71			..	.		120				120
	56	Meherpur				17	.			80		.				120	5		178	303
	57	Birnagar				43		...		71										
	58	Chukdaha .				34				117		...			..	90				90
		Total	4		267	1,340			.	11,311	500		1,024			1,350	589	200	1 063	4,726
Murshidabad ..	59	Berhampore .		218	.	331	..		1,571	4,143			.			650			418	1,068
	60	Murshidabad		.	..	190	..		134	1,116		.			...		3,600	...	1,548	5,148
	61	Azimganj		.		198				261	.	..				120	30		..	150
	62	Jangipur		90		185		..	55	327						650				650
	63	Kandi				49				54										
		Total		308		893			1,760	5,931			..			1,420	3,630		1,966	7,016
Jessore ..	64	Jessore		252	..	182	.		63	709			197*			1,610	.		983	2,790
	65	Kotechandpur ..		12	...	43	.			220						50		...		50
	66	Maheshpur				30				76				...		300				300
		Total ...		264		255		.	63	1,005			197			1,960			983	3,140
Khulna ...	67	Khulna				152				1,047	1,000		4,000			1,024			9,433	15,457
	68	Satkhira				48			63	271				..		240	.			240
	69	Debhata ...								2		.		..	.					
		Total				200			63	1,310	1,000		4,000			1,264			9,433	15,697
		Divisional Total..	1	1,733	1,277	7,265		.	1,921	47,079	2,250		5,321	82		6,018	12 840	200	13,531	41,142
RAJSHAHI DIVISION																				
Rajshahi ..	70	Rampur Boalia		83		202		.	.	402				.		360			1 666	2,026
	71	Nator		..		167				448							.		1 200	1,200
		Total .		83		369				850						360			2 866	3,226
Dinajpur	72	Dinajpur				183	.		70	1,450						500			149	649
Jalpaiguri	73	Jalpaiguri				312				361	.		65			180			887	1,132
Darjeeling	74	Darjeeling .			..	922				52,324	31,634			1,340			.			32,974
	75	Kurseong				305				1,159					.				330	330
		Total .				1 227				53,483	31,634			1,340					330	33,304
Rangpur ..	76	Rangpur ..		.		43			489	1,184	5,000	.	42	950		1,200			758	7,950
Bogra .	77	Bogra		.	16	66			87	1,973				.		535				535
	78	Sherpur				42				177										
		Total .		.	16	108			87	2,150		..				535				535
Pabna	79	Pabna		..	7	284				251		.	81			300		...	262	643
	80	Sirajganj		.	9	133		.		849						200			806	1,005
		Total		.	16	367				1,100			81		.	500			1,070	1,651
		Divisional Total		83	32	2,079			646	60,578	36,634		188	2 290		3,275		.	6,060	48,447
DACCA DIVISION.																				
Dacca	81	Dacca		2,673	9,048	2,174	910	.	6,176	26,523			.	34		250		.	140	284
	82	Narayanganj ...			43	528				2,280										140
		Total ..		2,673	9,091	2,702	910		6,176	28,803				34		250			140	424

in Bengal during the year ending 31st March 1900—continued.

9			10							11	12	13	14	15
MISCELLANEOUS.			EXTRAORDINARY AND DEBT.											
Recoveries on account of services rendered to private individuals	Other items	Total	Sale proceeds of Government securities and withdrawals from Savings Bank	Loans. From Government	Realisations of sinking fund for repayment of loans.	Advances. Permanent	Advances. Other	Deposits	Total.	Total income of year, excluding opening balance.	Total income of year, including opening balance.	Incidence of taxation (total of group 5) per head of population	Incidence of income (column 11) per head of population	REMARKS
46	47	48	49	50	51	52	53	54	55	56	57	58	59	60
Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs A P	Rs A P	
.							516	1,102	1,618	35 325	69,195	1 2 0	1 6 6	
..	455	455				..	3,484	110	3,594	30,787	36,497	0 9 9	1 0 2	
	300	300				30		109	139	11,200	13,037	1 2 4	1 5 2	
110	97	207	.				296	112	408	9,039	9,818	0 6 9	0 10 10	
	141	141				40		73	113	8,375	8,522	1 7 5	1 11 4	
.	841	841				40	580	30	650	7,321	7,729	0 14 4	1 3 0	
.	133	133				..		130	130	3,593	4,345	0 6 9	0 9 10	
	73	73				..	735	57	792	3,855	5,652	0 12 7	1 2 0	
	78	78						48	48	3,732	4,002	0 5 10	0 6 11	
110	2,108	2,218				110	5,611	1,771	7,492	1,13,317	1,59,457	0 12 7	1 1 0	
160	777	937					2	3,118	3,120	51,807	51,933	1 12 6	2 3 7	
4	408	412						1,077	1,077	20,479	24,409	0 9 11	1 1 8	
	359	359	10				400	923	1,333	15,096	15,103	0 11 1	0 14 1	
	130	130					110	1,173	1,283	12 839	13 921	1 0 0	1 4 9	
	484	489				25	596		621	8,677	10,808	0 10 5	0 12 6	
164	2,157	2,321	10			25	1,108	6,291	7,434	1,08,868	1 19,174	1 0 5	1 5 9	
113	550	663						163	163	22,737	22 784	2 1 0	2 11 9	
	127	127				.	155	172	327	6,480	7,580	0 9 3	0 10 10	
	88	88					483	54	537	3 357	3 634	0 7 8	0 12 0	
113	765	878					638	389	1,027	32,574	33,998	1 1 10	1 7 4	
	301	301					303	329	632	29,057	34,786	1 4 8	3 5 7	
	18	18						83	83	4,597	5,784	0 6 9	0 8 7	
28	42	70					50	64	114	2 166	2,607	0 5 5	0 6 5	
28	361	389					353	476	829	35,820	43,077	0 11 9	1 9 4	
5,492	17,109	22,601	10	2,500		435	18,664	17,020	38,629	8,02,250	9,45,385	1 1 9	1 6 11	
1,090	590	1,680	.				4,702	.	4,702	36 562	40,720	1 2 11	1 3 10	
.	313	313				.	736		736	13,800	16,001	1 2 8	1 8 2	
1,090	903	1,993					5,438		5,438	50,452	56 721	1 2 11	1 10 4	
533	1,599	2,132					130	562	692	30,414	33,472	1 15 4	2 7 10	
3	344	347					88	109	197	19,245	26,110	1 11 1	1 15 9	
6,413	630	7,043		73,000		30	20,539	3,700	97 269	2,90,842	2,96,599	7 2 4	20 8 11	
89	8	97								10,725	11 '03	2 9 4	3 0 8	
6,502	638	7,140		73,000		30	20,539	3,700	97,269	3,01 567	3,07,992	6 3 9	17 1 1	
203	466	669	172	10,000		150	1,868	645	12,835	41,800	43 004	1 4 8	2 15 0	
	72	72					57	89	146	13,075	13,254	1 8 2	1 15 7	
2	215	217						278	273	6,757	7,528	1 5 11	1 11 3	
2	'87	289				.	57	362	419	19,842	20,977	1 7 4	1 14 0	
.	1,071	1,071		.			1,585	553	2 138	22,861	24,245	1 1 4	1 6 2	
	174	174				100	903	194	1,197	17,025	18,004	0 9 2	0 11 8	
...	1,245	1,245				100	2,488	747	3 335	39,886	42,309	0 12 7	1 0 1	
8,333	5,482	19 815	172	83,000		280	30,608	6,125	1,20,185	5,03,106	5,30,385	1 13 11	3 11 9	
3,832	..	3 832				160	11,213	4,888	16,301	1,80,715	1,98,801	1 9 5	2 3 0	
426	864	1,290					1,135	291	1,426	56,436	77,195	2 13 3	3 2 11	
4,258	864	5,122				160	12,308	5,179	17,727	2,36,751	2,75,996	1 13 0	2 5 10	

* This amount has been excluded from Appendix L as it represents cost of diet paid from the Magistrate's contingencies on account of patients admitted into the charitable dispensary in police cases for treatment.

FORM No. II.—*Statement showing the Income of the Municipalities in the*

1	2	3	4	5									
				MUNICIPAL RATES AND TAXES									
NAME OF DISTRICT	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year	Tax on houses and lands	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries)	Water rate	Lighting-rate.	Conservancy (including scavenging and latrine rates)	Other taxes (to be specified in detail, *e.g.* servants' tax, pilgrim tax, &c., in as many columns as may be necessary) a. Tax on persons according to their circumstances and property.	b. Miscellaneous receipts, penalties	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
DACCA DIVISION—*concluded*			Rs	Rs	Rs.	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs
Mymensingh ..	83	Nasirabad	5,546	2,387	1,316	1,150	.	7,801	..	7 642	8,481	92	28,869
	84	Muktagacha	1,124	11	298	103	.			1,850	4 402	14	6 678
	85	Jamalpur	480	208	350	...		..		2,853	5,129	157	8,697
	86	Sherpur	96	84	738	74			..	1 872	4,055	55	7,428
	87	Kishorganj	983	245	132	95		.		1,040	4,150	49	5,911
	88	Bazitpur	912	33	21	...			.		2,308	16	2,378
	89	Netrakona ..	1,020	244	25	77			.	311	4 795	57	5,509
	90	Taugail	1 079	359	69	12	758			1,555	3,791	77	6,021
		Total	11,543	3,521	2,949	1,511	758	7,801		17,123	37,011	517	72,091
Faridpur ...	91	Faridpur	32	1,642	120	86	83	...		4,779	5,217	27	11,954
	92	Madaripur	980	225	..	751	1,435			2, 30	4,406	107	9,314
		Total	1,012	1,867	120	837	1,518			7,109	9 623	134	21,268
Backergunge	93	Barisal	6,413	2,712	354	117	1,460	...		10,388	10,060	95	23,145
	94	Nalchiti	101	45		15	29	..			1,387		1,470
	95	Jhalakati	781	24	6	107	300			1,830	3,585	32	5 893
	96	Pirojpur	414	148		...		...		1,600	4 193	57	6,007
	97	Patuakhali	143	322			180				2,706	68	3,271
		Total	7,852	3,254	360	239	1,969			13 786	21,940	247	41,795
		DIVISIONAL TOTAL	59,652	1,13,369	9,111	5,853	16,076	7,801		93,091	61,474	1,105	3,16,480
CHITTAGONG DIVISION													
Tippera ..	98	Comilla	7,140	1,782	1,390	123	1,675	.	..	5,447	8,163	20	18,600
	99	Brahmanbaria	524	213	24		103				5,461	2	5,803
	100	Chandpur	1,411	184			3,415				3,597	11	7,207
		Total ..	9 075	2,179	1,414	123	5,193			5,447	17,221	33	31,610
Noakhali	101	Noakhali	2,919	820	898	280				4,947	3,318	4	10,267
Chittagong .	102	Chittagong .	2,851	16,334	3,323	905	4,215	...	.	10,405		243	36,125
	103	Cox's Bazar	1,238	404			1,260				1,502		3,166
		Total	4,089	16,738	3,323	905	6,175			10,405	1,502	243	39,291
		Divisional Total	16,083	19 747	5,635	1,308	11,368		..	20,799	22 041	280	81,168
PATNA DIVISION.													
Patna	104	Patna	18,698	76 678	12,658	5,666	16,667	...	..	21,275	..	336	1,33,270
	105	Barh	2,157						.		5,623	100	5,723
	106	Bihar	2,263	270	1,152	771				3,087	12,231	183	17,694
	107	Dinapore	4,623	9,134	3,707	230						34	12,105
		Total	27,741	86,082	16,517	6,667	16,667	.		24,362	17,854	653	1,68,792
Gaya ...	108	Gaya	23,900	45,154	8 955	918			...			660	55,687
	109	Tikari ...	1,864	5,081	524	134		...	...			139	5,878
	110	Daudnagar	2,361	209	328	294	1,068	..	.	.	2,393	35	6,327
		Total .	27,125	50,444	9,807	1,346	1,068	.			2,393	834	65,892
Shahabad ...	111	Arrah	1,810	2,409	4,223	600	..	9,961	.	1,117	16,273	41	34,624
	112	Jagadispur ..	1,409	36	829		...		..		3,750	16	4,631
	113	Buxar	2,274	204	406	211		.	..	780	6,517	53	8,180
	114	Dumraon	359	75	533	218		.	...	.	6,848	4	7,683
	115	Bhabhua	211	153	128	126		.	...	..	1,923	20	2,350
	116	Sasaram	342	327	370	63	..	...	...		6,825	140	7,745
		Total	6,405	3,204	6,494	1,238	...	9,961	...	1,900	42,136	274	65,213

in Bengal during the year ending 31st March 1900—continued.

6							7							15	
Realizations under Special Acts.							Revenue derived from Municipal Property and Powers apart from Taxation								
From pounds.	From hackney carriages.	From other sources (to be specified in detail in as many columns as may be necessary)				Total	Rents of lands, houses, serais, dák bungalows, &c	Sale-proceeds of lands and produce of lands, &c	Conservancy receipts (other than taxes and rates)	Fees and revenue from educational institutions	Fees and revenue from medical institutions	Fees and revenue from markets and slaughter-houses	Fees and revenue from tramways.	Remarks	
		Vaccination fees (Act V of 1880)	Jute warehouse fees.	Petroleum fees.	Fees on musical processions.										
17	18	19	20	21	22	23	24	25	26	27	28	59	60		
Rs	Rs	Rs.	Rs	Rs	Rs	Rs.	Rs.	Rs	Rs	Rs	Rs	Rs	Rs		P
1,382	225	15	..			1,622	181	.	184	...			.		0
270		4				274			8						5
541		3	...			544	59	28	.						1
940		4				944		5							7
415		22		..		437	165	7							6
197		80				277	..	..							8
392		12				404	9	6	...			..			9
513		27				540									0
4,640	225	167				5,032	414	46	192						1
242	58	16	1	..	.	317	16	28				25	...		4
184		16				200		.				748			6
426	58	32	1			517	16	28				773			1
305		17	..	.	..	322	534		16	.			.		5
23	..					23						..	..		4
98	..					98							...		9
59						59	.	34					...		7
55		19				74							..		2
540		36				576	534	34	16						4
6,550	1,279	344	1			8,474	5 065	354	2,519			2,306	...		8
506	..	34	.	.	..	630	5	1		..		48			1
389		13				412	134	8							5
								7							1
995		47				1,042	139	16				48			2
205	.	12				217	13					47			9
1,204	352	19	.		..	1,575	1,127		..	5,937	..	2,239			1
330						330				.					1
1,534	352	19		.		1,905	1,127			[illegible]37		2,239			6
2 734	352	78			.	3,164	1,279	16		5,937		2,334	...		10
875	669	124		2,017	.	3,185	1,259	952	5	.	116	1,160	2,500		0
225		3				228	144		9			...	...		3
508		102				610	979	121		...	..	277	.		2
39		3			..	42		.		.			..		11
1,147	669	232		2,017		4,065	1,782	1,073	14		116	1,437	2,500		5
1,272	405	96			.	1,773	816	510	..	...	253	5,307	.		9
118		11				129	5	35	2	..		17	...		11
297		6		13	12	328			12	12		..			10
1,687	405	113		13	12	2,230	821	545	14	12	253	5,324			2
353	89	11	.	..	.	453	562	...	23			2,926	...		
187	...	7	..	.	61	255		..		.	...		...		0
111	8	7	.			126	54	.	24	.		.	..		0
206	...	9	.			215			2				...		11
414	..	2	...	.	.	416	43	12	28			18	...		5
631	.		.			631	225	...	61			4,777	...		7
1,873	97	36	...	.	61	2,066	884	12	138	..	...	7,721	...		2
															11

Form No. II.—*Statement showing the Income of the Municipalities*

1	2	3	4	5									
				Municipal Rates and Taxes									
Name of District.	Serial number of Municipality	Name of Municipality.	By balance in hand at the close of last year.	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades (including fees under section 361 of Act III (B.C.) of 1884)	Tolls (on goods and ferries)	Water-rate	Lighting-rate.	Conservancy (including scavenging and latrine rates)	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, &c., in as many columns as may be necessary). Tax on persons according to their circumstances and property	Miscellaneous receipts, penalties	Total.
1	2	3	4	5	6	7	8	9	10	11	12	13	14
Patna Division—*concluded.*			Rs.	Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs	Rs	Rs.	Rs.
Saran	117	Chapra	7 197	23,516	3,518	692	950	.	...	...		185	28,851
	118	Revelganj	3,074	3,545	1,296	79	2,667	..	.			12	7,599
	119	Siwan	4,658	495	766	313	..	.			6,458	15	8,047
		Total	8,929	27,556	5,600	1,084	3,617	.		.	6,458	182	44,497
Champaran ...	120	Motihari	1,997	7,147	954	337		...		...		34	8,472
	121	Bettiah	*3,180	798	1,175	383	.		.		10,818	83	13,257
		Total	7,177	7,945	2,129	720					10,818	117	21,729
Muzaffarpur ...	122	Muzaffarpur	4,206	28 027	3,195	167	10,974	..		11,960	..	194	55 117
	123	Hajipur	1,032	7 670	817	207	..	.				103	8,806
	124	Lalganj	980	3,565	431	155				..		83	4,584
	125	Sitamarhi ...	2,289	405	321	152					5,428	83	6,389
		Total	8,507	40,576	4,764	681	10,974			11,960	5,428	463	74,846
Darbhanga ...	126	Darbhanga	21,228	10,745	6,460	1,061		.	...	2,206	21,115	1,440	43,027
	127	Madhubani	5,765	317	1,142	241		.			5,192	45	6,932
	128	Kosera	148	48	525	.	.	.		.	2,824	18	3,415
	129	Samastipur	2,121	450	955	..				..	4,788	78	6,941
		Total	29,262	11,525	9,082	1,302				2,206	33,919	1,581	59,615
		Divisional Total	1,15,146	2,27,332	54,393	13,028	32,326	9,961	.	40,484	1,19,006	4,104	5,00,584
Bhagalpur Division													
Monghyr ...	130	Monghyr	1,5017	21,460	3,577	984	15,950		.	9,225		192	51,338
	131	Jamalpur	1,767	12,278	761	169				4,374		25	17,607
		Total	16,784	33,738	4,338	1,103	15,950			13,599		217	68,945
Bhagalpur ...	132	Bhagalpur	5,874	30,676	3,669	880	13,027	18,988		10,021		250	83,411
	133	Colgong	1,876	127	1,146	250	..	..			3,035	17	4,575
		Total ..	7,750	30,803	9,815	1,130	13,027	18,988	..	10,021	3,035	267	87,986
Purnea ...	134	Purnea	3,849	12,502	2,569	111	..	...	...	4,307		120	19,609
	135	Kishanganj ..	365	247	568	190	.	..	.		3,254	116	4,275
		Total .	4,214	12,749	3,137	301		...		4,307	3,254	236	23,884
Malda	136	English Bazar	1,946	774	1,042	4	625	...		4,350	5 530	47	12,372
	137	Old Malda	2,294	30				..			2,110	3	2,143
		Total	4,240	804	1,042	4	625			4,350	7,640	50	14,515
Santhal Parganas	138	Deoghur	3,830	93	457	71			.	2,078	3,547	29	6,275
	139	Sahibganj	890	6,574	1,099	692		.. .	...	2,498		11	10,274
		Total	4,720	6,667	1,556	763	.		.	4,576	3,547	40	17,149
		Divisional Total	37,708	84,761	19,888	3,301	29,602	18,988	.	37,753	17,476	810	2,12,579
Orissa Division													
Cuttack ...	140	Cuttack	4,017	1,370	4,074	849	9,110	...	...	9,434	14,860	12	39,709
	141	Jajpur	775	150	163			.	...	..	4,731	34	5,078
	142	Kendrapara	*3,051	296	595	158	287				4,859	56	8,251
		Total .	5,843	1,816	4,832	1,007	*9,397			9,434	24,450	102	51,038
Balasore	143	Balasore .	1,201	1,254	1,845	283		.	.	1,962	8,692	303	14,858
Puri	144	Puri	1,133	12,040	1,798	93		..	..	9,213	2,156	809	26,109
		Divisional Total	8,177	15,110	8,475	1,383	9,397		...	20,639	35,298	1,213	91,505

Bengal during the year ending 31st March 1900—continued.

6							7							15
Realisation under Special Acts.							Revenue derived from Municipal property and Powers, apart from Taxation							
From pounds	From hackney carriages	From other sources (to be specified in as many columns as may be necessary) Vaccination fees (Act V of 1880)	Jute warehouse fees.	Petroleum fees.	Fees on musical processions	Total.	Rents of lands, houses, sarais, dâk bungalows, &c.	Sale-proceeds of lands and produce of lands, &c	Conservancy receipts (other than taxes and rates)	Fees and revenue from Educational institutions.	Fees and revenue from Medical institutions.	Fees and revenue from markets and slaughter-houses	Fees and revenue from tramways	
15	16	17	18	19	20	21	22	23	24	25	26	27	28	60
Rs	Rs.	Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs.	Rs	Rs.	Rs.	Rs.	
223 127 113	54	47 3 14		. ..		434 130 127	57 56	15 5 .	33 12 30	403	 712	1,273 170	...	
563	54	64				691	143	20	74	403	712	1,443	.	
272 514		4 7				276 521	55	298	. .		.	3 690 168	.	The actual balance at the end of 1898-99 was Rs 3,179-9 3, but in Form III for 1898-99, it was shown as Rs 3,179 after omitting fractions The balance has been shown as Rs 3,180 in this form, so that the correct figures may be exhibited.
786		11				797	55	298				3,858		
388 148 82 336	302	77 31 35 18	. 		. 	767 179 117 354	541 449 .	 68 2 .	... 2	155 ..	. . .	635 84 245	... .. .	
954	302	161				1,417	990	70	2	155		964		
723 189 148 168	44	80 40 21			. 	847 229 169 168	49 113	3 3	23 17 	 321	. 	619 3,810 120 ..	.. 	
1,238	44	141				1,413	162	6	40	321		4,749	.	
8,237	1,571	758		2,030	73	12,669	4,837	2,024	282	951	1,081	25,498	2,500	
1,083 415	315 .	107 15		... 	... ..	1,505 430	37	2,350 9	52 6	. 39		1,475 178	... 	
1,498	315	122		...		1,935	37	2,359	60	39		1,652	..	
1,250 523	292	16 8		32	824	2,414 531	78 34	822 6	1 130		1,293	166		
1,773	292	24		32	824	2,945	112	831	131	...	1,293	166	...	
1,041 1,498	 .	17	. ..	.. 	... .	1,058 1,498		.	. 		508 13	612	... ...	
2,539	...	17				2,556			..		521	612	..	
600 305	... .	11	.		... 	611 305	256 ..	54 	. 		80	1,860	... ...	
905	..	11		.		916	256	54			80	1,800	..	
240 450	...	17 7	..		. 	257 457			10	.. ..	829 .	2,095	... ..	
690		24				714	.		10		829	2,095	...	
7,405	607	198	.	32	824	9,066	405	3,244	201	39	2,723	6,385		
1,221 220 330	357	23 . 31	.. . ..		.. .	1,601 320 361	438 . 83	 9 88	.	61	... 1 	585 ... 110	...	
1,871	357	54	.	.		2,282	521	97	.	61	1	695		
1,023				..		1,023	179	102	...			206		
695	..		.		...	695	3,828		152		..	808	...	
3,589	357	54		.		4,000	4,028	199	152	61	1	1,709	...	

FORM No. II.—*Statement showing the income of the Municipalities*

1	2	3	4	5									
				MUNICIPAL RATES AND TAXES.									
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	By balance in hand at the close of last year	Tax on houses and lands	Tax on animals and vehicles.	Tax on professions and trades.	Tolls on roads and ferries.	Water-rate.	Lighting-rate.	Conservancy (including scavenging and latrine rates)	Other taxes (to be specified in detail, *e.g.*, servants' tax, pilgrim tax, &c., in as many columns as may be necessary).		Total.
											Tax on persons according to their circumstances and property	Miscellaneous receipts, penalties	
1	2	3	4	5	6	7	8	9	10	11	12	13	14
CHOTA NAGPUR DIVISION.			Rs	Rs.	Rs	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs	Rs.
Hazaribagh ...	145	Hazaribagh	168	532	725	96				1,058	4,545	136	7,102
	146	Chatra	32	117	235	45		...	.		4,318	47	4,762
		Total	200	649	960	141				1,058	8,873	183	11,864
Ranchi	147	Ranchi	7,513	1,642	1,133	133	...	..		8,016	8 829	859	20,623
	148	Lohardaga	659	124	87	..					2 405	49	2,965
		Total	8,172	1,766	1,220	133		...		8,016	11,243	908	23,287
Palamau ...	149	Daltonganj	3,128	806	162	80			..	1,434	2,581	68	5,351
Manbhum	150	Purulia	90	1,938	468	227	.			7,425	8,312	575	18,945
	151	Jhalda	1,170	63		123	.	...	...	..	2,269	71	3,466
	152	Raghunathpur	1,015	149		221	...	..		313	1,493	14	2,102
		Total	2,275	2,150	468	571		..		7,738	11,926	660	23,513
Singhbhum	153	Chaibasa	1,160	609	2,071		...	.	..	1,110	3,211	67	7,068
		Divisional Total ...	14,935	5,980	4,901	925	...	....	...	19,556	37,835	1,882	71,083
		GRAND TOTAL	4,84,148	10,67,066	2,25 997	50,431	1,31,275	2,26,910	60,388	6,41,510	5,66,699	20,982	29,91,458
		Grand Total for 1898-99	4,00,961	10,51,230	2,09,129	48,855	1,49,066	2,00,614	54,353	5,72,283	5,51,196	23,819	28,60,545

Bengal during the year ending 31st March 1900—concluded.

6							7							15
Realizations under special Acts.							Revenue derived from Municipal Property and Powers apart from Taxation							
From pounds.	From hackney carriages	From other sources, (to be specified in detail in as many columns as may be necessary) Vaccination fees	Jute warehouse fees	Petroleum fees.	Fees on musical processions	Total	Rents of lands, houses, serais, dák bungalows, &c	Sale-proceeds of lands and produce of lands, &c	Conservancy receipts (other than taxes and rates)	Fees and revenues from educational institutions	Fees and revenues from medical institutions	Fees and revenues from markets and slaughter-houses	Fees and revenues from tramways	Remarks.
15	16	17	18	19	20	21	22	23	24	25	26	27	28	60
Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
500 380	...	. .				500 380	1,364	59 15	5			1,502 387		
880						880	1,364	74	5			1,889		
479 258	.	54 9				533 267	945 333	.	48 87		...	2,925		
737		63				800	1,278		135	..		2,925	..	
625		16		..		641	.	2				480		
483 258 286	55	2 .		 ..	 .	540 258 286	1,404 308 69	. ..	 . .		110 . 	4 130 229 274		
1,027	55	2				1,084	1,931				110	4,633		
174	.	8				182	724		20		.	23		
2,443	55	89			.	3,587	5,297	76	160	...	110	9,050	...	
60,733	10,153	2,408	18,948	3,425	898	96,565	89,019	9,419	28,038	34,080	7,233	73,193	2,500	
63,258	9,901	2,322	19,740	1,154	3,008	99,383	78,683	16,223	23,284	31,715	7,591	75,482	2,500	

FORM No. III.

STATEMENT OF EXPENDITURE

OF

MUNICIPALITIES UNDER ACT III (B.C.) OF 1884

DURING

1899-1900.

FORM No. III.—*Statement showing the Expenditure of the Municipalities*

1	2	3	4							5								
			GENERAL ADMINISTRATION AND COLLECTION CHARGES							PUBLIC SAFETY.					Water-supply		Drainage.	
NAME OF DISTRICT.	Serial number of Municipality.	Name of Municipality.	General administration—(a) Office establishment, inspection, Honorary Magistrates' establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money-boxes, repairs to outposts, &c.)	Collection of tolls on roads and ferries.	Survey of land.	Refunds.	Pensions and gratuities	Total.	Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay	Establishment, repairs, &c.	Capital outlay.	Establishment, repairs, &c.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
PRESIDENCY DIVISION—*concluded.*			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs	Rs.	Rs.
Nadia	50	Krishnagar	2,029	2,073	...			..	4,102	.	1,285	...	18	1,303	.	229	1,339	44
	51	Santipur	3,116	1,997	.	498	1	..	4,613	.	1,359	...	.	1,359		46	254	1,504
	52	Ranaghat	649	512	..	..	.	...	1,161		311	...		311	25	1,450	96	250
	53	Nadia	530	410	..	..	.		940	..	376	...	40	416		117	...	100
	54	Kushtea	544	555	..	..	1	.	1,100	..	316	.	6	322			184	131
	55	Kumarkhali . ..	426	468	..		7	.	901	.	174	...	..	174	..	115	..	46
	56	Meherpur	344	239	.	101	..	...	684	...	182	...	..	182	..	287	..	..
	57	Birnagar	334	178	..	40			552	...	..	...		...		556		80
	58	Chakdaha	406	360		118		.	884	.	30	.	.	30		229	103	
		Total ...	7,378	6,792	.	757	9		14,936	...	4,523	.	64	4,587	25	3,029	1,976	2,185
Murshidabad	59	Berhampore	2,180	1,862			34	..	4,096	36	2,167	...	15	2,218	...	6,688	...	5,641
	60	Murshidabad ...	754	719	15	40			1,528	2	671	..	8	681	628	4		106
	61	Azimganj	824	701	2	..			1,527	3	664	.	8	675	...	107	...	3,479
	62	Jangipur	803	520	12		32		1,247	3	400	..	10	413	..	118	150	333
	63	Kandi . ..	1,130	366	...				1,505	2	.	.		2	.	35	...	420
		Total ...	5,590	4,188	29	40	56		9,903	51	3,902	...	36	3,989	628	6,952	150	9,979
Jessore	64	Jessore	1,010	891	..	...	10	..	1,911	.	794	...	26	820	305	90	917	393
	65	Kotchandpur ..	548	410	...	.	1		959	.	433	..	11	444	..	33	138	65
	66	Maheshpur ...	271	201	.	.	.		472	.	387	..	4	391	2	...	33	47
		Total ...	1,829	1,502		.	11	..	3,342	.	1,614	...	41	1,655	307	123	1,088	505
Khulna	67	Khulna	1,056	753	.	...	...	...	1,809	...	568	..	20	588		838		824
	68	Satkhira	409	370	.	..	...	.	779		33	..	1	34		779	.	354
	69	Debhata ...	297	144	..	..	1	...	442			...	..		...	10	96	98
		Total ...	1,762	1,267			1	.	3,030	...	601	...	21	622		1,627	96	1,276
		Divisional Total .	42,736	39,410	29	1,635	373		84,183	14,125	39,672	...	282	54,079	6,923	38,931	8,070	23,803
RAJSHAHI DIVISION.																		
Rajshahi	70	Rampur Boalia ..	1,033	1,764	.		2		3,389	...	1,255	.	38	1,293	1,311	86	766	250
	71	Nator	861	803			..	..	1,664	...	511	..	11	522		382		174
		Total ..	2,484	2,567	.		2		5,053	..	1,766		49	1,815	1,311	468	766	424
Dinajpur ..	72	Dinajpur	1,759	926	...		6	.	2,691	6	1,585		7	1,598	.	210	229	516
Jalpaiguri ...	73	Jalpaiguri ..	1,171	651	.				1,822	.	809	.		809	217	60	...	.
Darjeeling	74	Darjeeling ...	14,585	6,000	.	882	777	...	22,244	124	35,026	...	12	35,162	3,449	21,867	1,291	2,153
	75	Kurseong	635	628	.			...	1,263	.	535		.	535		419		60
		Total ...	15,220	6,628		882	777	.	23,507	124	35,561	...	12	35,697	3,449	22,286	1,291	2,213
Rangpur ...	76	Rangpur	1,627	879		2	13	123	2,644	8	1,710	..	..	1,718	354	5	26	3,436
Bogra	77	Bogra	890	647	.		..	...	1,537	5	556	...	9	569	.	5	...	246
	78	Sherpur ...	602	502	.		..	...	1,104	...	587		3	589	..	75	..	166
		Tota .	1,492	1,149	...	...	...	.	2,641	5	1,143	.	11	1,158	.	80	..	412
Pabna	79	Pabna	978	1,219	4	...	...	...	2,201	17	1,049	30	15	1,111	757	332	.	244
	80	Sirajganj ..	711	967	..		...	.	1,678	...	1,244	16	13	1,273	247	103	379	...
		Total ...	1,689	2,186	4		...		3,879	17	2,293	46	28	2,384	1,004	965	379	244
		Divisional Total .	23,442	14,986	4	884	793	123	42,227	160	44,866	46	107	45,179	6,328	24,094	2,233	7,335
DACCA DIVISION.																		
Dacca	81	Dacca	6,918	5,897	...	394	51	.	13,260	..	6,521	300	118	6,939	...	12,103	...	3,795
	82	Narayanganj ..	2,248	1,249			.	.	3,497	...	2,803	60	15	2,878	...	995	2,548	591
		Total ...	9,166	7,146	...	394	51	..	16,757	.	9,324	360	133	9,817	...	13,097	2,548	4,386

in Bengal during the year 1899-1900—continued.

6												13
PUBLIC HEALTH AND CONVENIENCE												REMARKS.
Conservancy (including road-cleaning and watering) and latrines.	Hospitals and dispensaries.	Vaccination	Markets and slaughter-houses.	Pounds	Dak bungalows and serais.	Arboriculture public gardens and experimental cultivation.	Public works					
							Establishment	Buildings	Roads.	Stores	Total.	
20	21	22	23	24	25	26	27	28	29	30	31	57
Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs	
15,123	4,746	90		6	..	1,298	551	113	7 482	38	31,050	
9,133	1,558	97				79	563	479	5,040		12,753	
4,202	896	48		45		72	386	29	1,182	11	8,782	
1,215	2,460	56		276			474		1,100		5,798	
2,819	1 072	36					194	563	1,450		6,440	
4,364	556	35		3		16	107	1	1,555		4,748	
203	1,526	25		11		13		15	148		2 528	
344	585	40				181			810		2,196	
366	616	38				98		24	1,025		2,499	
29,810	14,015	465		341		1,757	2,275	1,224	19,692	49	76,852	
16,055	7,457	164		11		347	550		5 389		42,302	
6 068	4,226	120	147	9			540	326	2 931		15 105	
3,111	1 073	120		3			313	561	2,618	61	12,046	
2,951	2,337	119		10		10	240	13	3,036	35	9 352	
1,610	900	60					169	91	1 979		5,264	
29,795	16,593	583	147	33		357	1,812	991	15,963	96	84,069	
4,149	0,113	120		56		67	608	303	3 749		16,861	
1,693	1,292	61			..		173		318		3,813	
378	611	30						16	471		1 588	
6,220	8,016	211		56		67	781	319	4,569		23,262	
4 824	16,099	100		53		234	360	100	1 542	7	24,981	
488	739	40		17				25	1 216	15	3,673	
136	42	35						150	903		1,470	
5,448	16 880	175		70		234	360	275	3,661	22	30,124	
2,28,601	86,845	5,002	646	1 088		3,632	17,722	10,426	1,19,894	809	5,52,592	
7,083	5,580	157	2 8	669		77	596	970	6 230	28	24,037	
3,152	,336	48					345		3 080		9,517	
10,235	7,916	205	228	669		77	941	970	9,316	28	33,554	
9,940	4 617	59	14	5		215	568	—138	2 338		18,175	
7,853	2,907	75				6	180		1,824	5	13,119	
40,578	4,070	378	932	58		2,879	8,627	3,159	39,208	256	1,30 005	
4,050	1,984	57		60				199			6,833	
44,628	6,988	435	932	118		2,879	8,627	3,358	39,208	256	1,36,838	
9,605	5,146	112		20		279	360	1,071	3 455	81	23,940	
4,837	1,122	62		6			490	5	1,903		8 136	
2,248	907	50				30	131	248	244		4,139	
7,085	2,029	112		6		30	621	253	1,347		12,275	
6,307	3,171	148	72	2			463		2,660		14,806	
4,543	2,781	95		6		81	456		1,906		10,507	
10,850	5,952	243	72	8		81	919		4,566		25,409	
1,00,195	35 825	1,241	1,246	826		3,367	12,416	5,514	63,114	370	2,63,30	
48,226	17,390	832	78	7	.. 79	178	4,965	..	15,247	180	1,10,052	
20,393	3,349	173	3 089	506		97	382	28	15,457	35	47,737	
68,726	20,739	1,005	3,167	513	79	275	5,347	28	30,704	165	1,57,789	

(a) Includes a payment of Rs 1,527 in repayment of the amount withdrawn by the Municipality from the water-works Maintenance Fund This amount is not shown in the Accountant-General's books.

x 2

REVENUE DEPARTMENT.

AGRICULTURE.

CALCUTTA, THE 18TH DECEMBER 1916

RESOLUTION—No 10087Agri

READ—

The Report on the Working of Co-operative Societies in Bengal for the year ending the 30th June 1916

THE report is an interesting record of the steady progress made during the year by the co-operative movement in Bengal The character of the year was by no means uniformly favourable, considerable damage being caused by floods to the jute and winter rice crops in many of the districts of Eastern Bengal In Bankura district, where famine prevailed, the co-operative movement has not as yet made any progress the occasion did not therefore afford an opportunity for testing the ability of co-operation in Bengal to withstand famine conditions In Tippera district, where there are 3 central banks and 228 agricultural societies, the low price obtained for jute in 1914-15 had brought about a want of ready money among the labouring and cultivating classes, and high floods in June, July and August 1915 destroyed the crops on the ground and, with them, the visible security on which loans might have been raised the local money-lenders were alarmed, and owing to non-realization of their advances of the previous year, were themselves short of money These conditions induced widespread distress in an area in which the soil is very fertile and in which there was at no time a shortness of food supplies It is in this district that the Governor in Council looks for evidence of the capacity of the co-operative movement to meet those adverse conditions which form a real test of its strength It is true that the operations of the societies in the district affected a very limited number of the people concerned, and that the restoration of credit was due in a large measure to the loans issued by Government under the Agriculturists' Loans Act, but the assistance rendered by co-operative societies was in itself substantial and affords clear proof of the benefits which the members of societies derived from the improvement of their credit by combination At the beginning of the year under review the overdue loans of members of the agricultural societies amounted, on account of the low price of jute in 1914-15 to Rs 91,000 The central banks were able, however, to raise Rs 1,37,000 in 1915-16 in loans and deposits from individuals, as compared with Rs 97,000 so raised in 1914-15, and in spite of the unfavourable conditions prevailing they were ready to give loans to their affiliated societies and to suspend repayments where this was necessary At the end of the year the loans overdue from members amounted to Rs 1,03,000 The confidence of the public and the benefit of the members in a time of stress have been demonstrated whether this confidence was deserved and whether the benefit will be received again in similar conditions depends on the ability of the societies to recover their dues now that better times have come, and the Governor in Council awaits with much interest the results of the current year on which depends the firm establishment of co-operation in this district

2 During the year the number of societies of all kinds in Bengal rose from 1,992 to 2,243, the number of members from 107 116 to 121,833, and the working capital from Rs 1,09,51,050 to Rs 1 24,48,573 These figures show a decrease in the rate of progress as measured by numbers compared

with that of the past four years An agricultural year of somewhat unfavourable character following on the year in which the outbreak of the war had bad effects on the cultivators of jute was not a period in which rapid extension was desirable, and the Registrar was well advised in confining his attention mainly to the improvement of existing societies With the improved conditions now prevailing the Governor in Council hopes that it will be found possible to devote more attention to the seven districts mentioned in the report in which little progress has yet been made In Howrah, Rajshahi, Jalpaiguri and Malda there are signs of progress the development of which will be watched with interest In Bankura the restoration of normal conditions by a bumper crop following on a period of famine affords an opportunity for making a beginning and the efforts of the Weavers' Relief Committee in that district have given an example of the benefits which result from combined action The backwardness of Hooghly is peculiar in view of the comparative advance of this district in the development of the panchayat system, and it is hoped that voluntary organizers will be forthcoming There is no area in the Presidency in which the benefits of co-operation are likely to give better results than in the Chittagong Hill Tracts the country is backward and the people are improvident in a marked degree at present adverse agricultural conditions make the time unfavourable for a campaign in co-operation, but the Governor in Council can see no prospect of any lasting improvement in the people of this area except by the development of habits of thrift, and he desires that, as soon as conditions permit, an earnest endeavour shall be made to extend the co-operative movement

3 The scheme for the inauguration of a provincial bank in this Presidency was again considered during the year in the light of the remarks made by the Committee on Co-operation, but it was decided to keep it in abeyance for the present Though it is satisfactory to note that the difficulties which were found in financing central banks in the earlier stages of the movement have disappeared, and that the majority of them have no difficulty in raising sufficient capital locally, the need for a provincial bank remains, and the subject will be taken up again when financial conditions improve

4 Two new central banks were established during the year, but as one of the old ones was excluded from the category, the net addition to this class was only one, the total number being now 39 The working capital of these banks rose from Rs 40,88,000 to Rs 46,00,000 the deposits from Rs 33,69,000 to Rs 37,61,000, and the reserve funds from Rs 75,072 to Rs 1,11,901 During the year under review the percentage of collections on loans outstanding at the end of the year *plus* loans given out during the year was 15 33 compared with 6 62 in the previous year, and the amount of interest collected was Rs 4,27,331 against Rs 2,63,777 of the previous year The collections show a decided improvement and are satisfactory in view of the abnormal conditions of the year The resources of the central banks have been sufficient and their dealings during the year have been satisfactory, though they are reported to have erred sometimes on the side of over-caution The proportion of the paid-up share capital and reserve fund to the total liabilities of the central banks has increased from 13 per cent in 1914-15 to 19 per cent in 1915-16 in this respect there has been an improvement in the position of the Pabna Central Bank, whose proportion has risen from 4 7 to 9 2 per cent

5 The net addition to agricultural societies during the year was 210, and the combined working capital of these societies rose from Rs 52,74,969 to Rs 56,93,521, and the deposits by members increased by Rs 16,000 The amount of loans issued to members was Rs 16,86,000 as against Rs 15,73,000 in the previous year, and Rs. 14,11,991 was recovered as against Rs 7,73,900 The percentage of overdue loans at the end of the year was 26 as against 28 per cent. at the end of the previous year The amount of overdue loans is still excessive, but there has been an appreciable improvement, and the good harvests which are now being reaped should result in a substantial reduction of this percentage. The Registrar reports that an advance has been made in the education of the people in the principles of true co-operation

and in the removal of defects. He has still to fight hard against defects which are difficult to eradicate, such as the tendency on the part of the members of committees to appropriate the bulk of the loans The Governor in Council trusts that the Registrar will not relax his efforts to remove these evils The account of the Khelar Irrigation Society in Midnapore district is of much interest in the possibilities which it suggests of combined action by cultivators for the irrigation and the drainage of their fields the problems involved are frequently such as admit of no solution except by co-operation of an advanced type, and the Governor in Council will watch with keen interest the progress of this society and of others which attempt to perform similar functions

6. The number of non-agricultural societies increased from 91 to 125, the notable advance being in the societies of weavers which rose from 5 to 17 The members of weaving societies being generally illiterate have difficulty in selling their produce in the best markets, and arrangements for sales are receiving the attention of the department The Dacca Co-operative Dairy Society was originally a production society, it now collects milk from the owners of cattle and distributes it, and though its position as a dairy society has not yet been fully established, it is doing better than it did in its original form The Lakhikole Sugar Manufacturing Society made a profit of Rs 1,000 The Fishermen's Societies are still in the experimental stage one of the principal objects in view is the lease of fisheries to societies of fishermen instead of to middlemen, and when this has been arranged the societies are confronted with the difficulty of disposing of the catch otherwise than through the middleman who used to absorb all the profits

7 The report mentions several instances in which the Co-operative Department has assisted the Department of Agriculture In Dacca, Mymensingh and Kalimpong co-operative societies supplied their members with improved seed and manure the Department of Agriculture looks to that of co-operative societies for assistance in a scheme for the distribution and reproduction of *Indrasail* paddy seed on a large scale, and the Governor in Council attaches much importance to the development of this scheme

8 No suit has yet been brought by a central society against any of its affiliated societies, but agricultural and non-agricultural societies brought several suits during the year The Registrar reports that decrees are obtained easily, but owing to the legal uncertainty about the transferability of holdings execution of decrees is difficult. The Registrar complains of the difficulties of liquidation in the absence of special legislation for the enforcement of the liquidator's orders the Governor in Council has not, however, yet been convinced that the application of the certificate procedure is required.

9 The accounts of almost all the societies were audited during the year The staff maintained by central banks for inspection and supervision in accordance with the recommendation of the Committee on Co-operation is reported to be adequate The Governor in Council is aware that with the steady advance of the Co-operative Department it has become difficult for the Registrar to cope with the work of supervision and audit without the aid of additional staff, and that expansion will not be practicable without more supervision The number of inspectors has been increased from 10 to 17, but it has been decided to be necessary to give further relief to the supervising staff by the appointment of auditors to be paid by contributions from societies the details of the scheme are under consideration

10 The Governor in Council acknowledges with thanks the assistance rendered by officials and non-officials to whose efforts the steady progress of the co-operative movement in Bengal is greatly due He also has much pleasure in again recording his appreciation of the efficient administration of the department by Rai Jamini Mohan Mitra Bahadur

By order of the Governor in Council,

L BIRLEY,

Secy to the Govt of Bengal

No 10088 Agr

Copy, with copy of the report, forwarded to the Appointment Department of this Government, for information, with reference to paragraph 10 of the Resolution

---

No. 10089 Agri

Copy forwarded to the Registrar of Co-operative Societies, Bengal, for information.

By order of the Governor in Council,

M A MOMEN,
Under-Secy to the Govt of Bengal

Calcutta,
The 18th December 1916.

B. S. Press—22-12-1916—5325—860C—J L C.

REPORT ON THE WORKING

OF THE

CO-OPERATIVE SOCIETIES IN BENGAL

FOR THE YEAR

1915-1916.



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FROM RAI J M MITRA BAHADUR,
Registrar of Co-operative Societies, Bengal,

TO THE SECRETARY TO THE GOVERNMENT OF BENGAL,
REVENUE DEPARTMENT.

Dated Calcutta, the 13th November 1916

SIR,

I HAVE the honour to submit the Report on the working of the Co-operative Societies Act, II of 1912 in the Presidency of Bengal for the year ending 30th June 1916 The Report is nearly a month overdue The failure of several societies to send in their statistics in proper time is the cause of the delay

I have the honour to be,
SIR,
Your most obedient servant,

J M MITRA,
Registrar

CONTENTS.

	Paras.
I —Administration and Tours	1—6
Officers and Tours	2 & 3
Staff	4, 5 & 6
II —Summary of General Progress	7
III —Working of Societies—	
(*a*) Central Societies	8
(*b*) Supervising Unions	9
(*c*) Agricultural Societies	10 & 11
Grain Banks	12
Supply Societies	13
Khelat Irrigation Society	14
(*d*) Non Agricultural Societies	15
Stores	16
Dacca Co-operative Dairy and Bank, Limited	17
Fisherman's Societies	18
Weavers' Societies	19
(*e*) Cattle Insurance Societies	20
IV —Co-operation and Agriculture	21
V —Reserve Fund	22
VI —Disputes and Litigation	23
VII —Audit and Supervision	24
VIII —Miscellaneous	25
IX —Assistance of Officials and Non-officials	26

APPENDICES.

1 List of Non-officials
2 Statement A—Operations of Central Banks
3 Statement B—Operations of Agricultural Societies
4 Statement C—Operations of Non-Agricultural Societies
5 Statement D—Operations of Unions
6 Statement E—Operations of Insurance Societies
7 Statement G—Central Banks—Receipts and Disbursements
8 Statement H —Central Banks—Balance Sheet
9 Statement I—Central Banks—Profit and Loss Statement

REPORT ON THE WORKING

OF THE

CO-OPERATIVE SOCIETIES ACT, II OF 1912, IN BENGAL.

I.—Administration and Tours.

THE Report covers a period of one year ending 30th June 1916. The statistics appended to this report are in the new forms prescribed this year by the Government of India on the recommendation of the Committee on Co-operation

2 **Officers.**—I held the post of the Registrar throughout the year and Maulvi Asaduzzaman continued to be my Personal Assistant

3 **Tours.**—I was out on tour for 160 days I inspected 22 central societies and attended the annual general meetings of the Nadia, Pabna, Taki and Madaripur central banks I inspected about 100 primary societies About the beginning of the year I paid a visit to Brahmanbaria to inquire into the effects of last year's floods on the societies in the subdivision, and later on I visited some of the societies in the interior In December I visited Berhampore and Jangipur in company with Mr Southwell, Deputy Director of Fisheries, to organise societies amongst the local fishermen In February I attended a meeting of the Agricultural Officers at Dacca

Maulvi Asaduzzaman was on tour for 182 days Most of his touring was done in the district of Faridpur with the object of improving the working of the indifferent societies in the district and of ensuring a proper collection of their dues He also made a general tour of inspection in the Chittagong Division and the district of Rangpur In January last he visited the Ratuli area in the district of Khulna

4 **Government staff.**—At the end of last year the Government staff consisted of 10 officers who are at present styled Inspectors of Co-operative Societies The staff was strengthened by the deputation of three Sub-Deputy Collectors as Inspectors at the beginning of the year as noticed in last year's Report During the months of July to October five settlement kanungos were deputed to the department for audit work but as the experiment of employing such officers on audit work during the settlement recess, which so far as village societies are concerned practically coincides with the audit recess, did not prove a success, Government sanctioned the posts of four additional inspectors in April last To these posts Babu Muralidhar Das, Babu Nanigopal Chaki, Maulvi Abdul Karim and Maulvi Abul Hayat were appointed The number of Government officers at the close of the year was thus 17

In last year's Report I explained fully the duties of inspectors Each inspector is in charge of a definite area or circle as it is called The principal duty of the inspectors is to carry out the statutory audit of the societies in their circles and the supervision of the audit of such societies as they cannot personally take up As very few inspectors are able to complete the audit of the societies in their circles, a scheme for the appointment of auditors to be paid by a levy of contribution from the societies is under the consideration of Government When such auditors are appointed the principal duty of the inspector will be the supervision of audit, whatever may be the form which such supervision will take The inspectors are also responsible for the general working of the societies in their areas, and they assist the Registrar in controlling the movement A system of quarterly inspection of central banks by inspectors has been prescribed for the purpose of assisting the directors and the secretaries in controlling their staff The work of control, audit and supervision, as defined in paragraphs 90, 91, 98,

respectively, of the Report of the Committee on Co-operation overlaps to a large extent, supervision is in fact the better part of audit, and the experience which the inspectors gain of the inner working of the societies through audit or supervision of audit makes them more competent to improve the working of the societies and to assist the Registrar in controlling the movement. I therefore think that it would be a great mistake to confine their duties to mere super-audit as recommended by the Committee on Co-operation

As an experimental measure, Government sanctioned this year my proposal for the creation of a post of Inspector of Weaving Societies Babu Jatindra Krishna Ghose who was appointed to the post, joined his duties on the 25th October 1915 In addition to the organisation and supervision of weaving societies, I have found it necessary to employ him in organising societies amongst fishermen and in making inquiries into the possibilities of organising industrial societies Industrial co-operation is likely to occupy a prominent place in the future programme of this department, and it will be necessary before long to appoint special officers for the different industries which will be taken up

5 **Staff under the control of societies.**—The number of officers corresponding to the supervising staff recommended by the Committee on Co-operation was 54 at the end of the year of which 20 were paid by Government on the understanding that the central societies under which they work would take over the cost as soon as their income permitted them to do so These officers work under the control of the different central banks and when paid by them the cost is met from their income and not by any levy on the societies Their appointment is made with the sanction of the Registrar and they are licensed by him under section 17 (3) of the Co-operative Societies Act and their license is renewed annually They are required to execute security bonds for good and honest conduct These officers are at present styled local inspectors or inspecting clerks, it is proposed to designate them as supervisors as recommended by the Committee on Co-operation Their principal duties are to inspect the societies periodically, to teach them book-keeping, to instruct the office-bearers and members in co-operative principles and to see that such principles are acted up to The usual rate of pay is Rs 30—$\frac{1}{2}$—50 Four are in the grade of Rs 50—$\frac{1}{2}$—75, while a few are paid at the rate of Rs 20—$\frac{2}{2}$—30

There are four examiners working under the control of unions They are called examiners to distinguish them from the staff under the control of the central societies

6 **Office staff.**—There was no addition to the office staff which consisted of nine assistants, one tour clerk and one apprentice An application was made for two additional assistants in April which, however, was not sanctioned before the close of the year

II.—Summary of General Progress.

7 This year there is no great development in figures and numbers to be recorded After the severe set-back which the movement received last year on account of the dislocation in business and the fall in the price of jute caused by the war it was considered desirable to adopt a policy of review and observation and to concentrate our energies on assisting societies in recovering the lost ground The character of the year was by no means fortunate Considerable damage was caused by floods to jute and paddy in parts of Eastern Bengal specially in the districts of Tippera, Mymensingh and in a portion of the district of Dacca The winter paddy crop fared badly from excessive rainfall and flood in the districts of Jessore, Tippera and Noakhali, the outturn of the *rabi* crops was unsatisfactory owing to the absence of rainfall in the months of October and November and of timely shower in February The condition of the agricultural population has also been greatly affected by a general rise in the price of the necessaries of life In spite of the not very favourable conditions of the year, there has been a general improvement in the working of the movement and a gratifying recovery from the effects of the crisis which it had to face

last year and for which it was absolutely unprepared. The experience of last year has, however, exercised a chastening influence on the movement, for it has enabled us to lay our hands on its weak points and its strength The co-operative movement is now much stronger and sounder than before the difficulties created by the war

The statement below gives a general summary of the progress during the year —

	Societies		Membership		Working Capital	
	Last year	This year	Last year	This year	Last year	This year
					Rs	Rs
Central Banks	38	39	4,920	5,368	40,88,613	46 49,377
Agricultural	1,855§	2 067	85,559§	94,074	52,75,888†	56,94,370
Non-agricultural	91*	125	16,498*	22,214	15,82,026*	21,04,826
Supervisional unions	8	12	139‡	177	4,523	
Total	1,992	2,243	1,07,116‡	121,833	1,09,51,050	1,24,48,573
This year's increase		251		14,717		14,97,523
Last year's increase		331		16,790		20,63,352

* Will not agree with the figures shown in last year's report for reasons stated in the foot-note of statement C enclosed
† Ditto ditto ditto of statement B
‡ Excludes two individual members of Supervisional Unions shown last year
§ Excludes seven societies transferred to head 'Non agricultural'

The number of societies of all kinds has risen from 1,992 to 2,243 , the membership from 107,116 to 121.833 and the working capital from Rs 1,09,51,050 to 1,24,48 573 It may be pointed out that on the 30th June 1912 the combined capital of all the societies was Rs 26 00,000 and that there has thus been an increase of about a crore of rupees in the working capital in the last four years

Of the combined working capital Rs 42 37,744 represents loans from central and other societies The net capital of the movement is Rs 82,10,829

The rate of progress this year was less rapid than in the last four years Throughout the year a policy of brake was consistently followed The difficulty in adopting such a policy was indeed very great The demand for societies continued to be as keen as before , and there is a distinct danger that any refusal to respond to a spontaneous demand for societies may in the end inflict lasting injury on the movement, but this year's policy of repression has not, I am glad to observe, done any harm to the movement

The year's working furnishes striking testimony that the confidence of the public in the movement is steadily increasing Offers of deposits flow in from all sides , the movement can now command more capital than it can profitably employ Last year when the movement was faced with the financial stringency arising from the war it was not found necessary to offer higher rates of interest on deposits as was the case in some of the other provinces This year the majority of the central banks have revised their rules relating to deposits with a view to securing long term money , this has not resulted in any withdrawals, on the other hand, the central banks now attract deposits at more favourable rates than before the war The reason is not far to seek , the depositors know precisely how their money is employed and they are under no misapprehension as to the general use to which their money is put I am aware that the confidence of the people cannot be regarded as a sure index that the movement is run on sound lines, but it goes a long way to show that the general working of the societies has the complete approval of the public After all, the movement cannot make any progress without such confidence at its back, and there are abundant signs that it has been eminently successful in winning that confidence

A very good beginning has been made this year in the establishment of co-operative societies amongst artisans and cottage workers in spite of the stress of high prices and black trade At the end of the year there were 17 societies amongst weavers, 7 societies amongst fishermen, and 7 societies amongst other non-agricultural classes

In August last His Excellency Lord Carmichael paid a second visit to the village societies in the vicinity of Dacca and spent about two hours in going round the different societies, examining their books, and in talking to the people During his stay at Krishnagar, His Excellency paid a visit to the Nadia Central Bank He was presented with a report of the progress of the movement in the district In his reply His Excellency made several suggestions for the improvement of the working of central banks, all of which are being gradually adopted throughout the Province. In the month of April His Excellency, with Her Excellency Lady Carmichael, attended a general meeting of the Kalimpong Central Bank to present a medal given by the bank to one of the chairmen of the village banks who did good work in connection with his society and as a member of the Board of Directors of the Central Bank. The keen interest taken by His Excellency has continued to be a great source of strength to the movement, while the various suggestions made by His Excellency from time to time have resulted in the introduction of more business-like methods into the working of the banks and in the general strengthening of the co-operative fabric of the Province

The Hon'ble Mr P C Lyon, Member of Council, showed his interest in the movement by paying a visit to the Nadia Central Bank during the year.

As foreshadowed in last year's report a vigorous policy has been pursued with regard to the closing of societies which showed no sign of progress During the year 53 societies were closed and 34 were formally liquidated. The number of societies under liquidation at the close of the year was 19. Although in the majority of the cases subdivisional officers have been appointed liquidators, the progress made in liquidating the societies has been rather slow Without legislative provision for the execution of the liquidator's orders in the same way as an order for the recovery of land revenue, liquidation will remain a tedious process, and the Registrar will continue to approach the question of liquidation with the same hesitation as was noticed and condemned by the Committee, but for which they found sufficient justification Such a provision has been made in the Public Demands Recovery Act in Bihar and Orissa with excellent results I would again plead for an early amendment of the law on the subject

III.—Working of Societies.

(a) CENTRAL SOCIETIES.

8 The question of the inauguration of a provincial bank for Bengal came up for consideration again this year, and it was decided after mature deliberation that the proposal should, for the present, be kept in abeyance In the first place, the time is hardly opportune for placing the scheme on the market, secondly, the difficulties which were experienced in financing the central banks at the early stage of their existence, which led me first to put forward the proposal in 1914, have disappeared The majority of the central banks at present find no difficulty in raising their requirements locally. The question with regard to most of them is how to employ profitably their idle money during the slack season There is scope for a small provincial bank, but although it has been found possible to start such banks on a small scale in Bankipore and Jubbulpore, to do so in Calcutta where it will have to face the competition of well-established joint stock banks, is a different question altogether It is doubtful also whether a provincial bank on a small scale will be able to solve the problem of idle money in central banks. We must wait till the requirements of the local central banks outgrow the local sources of supply, and till we are in a position to face the Calcutta money market with a more solid combination of co-operative societies The Committee on Co-operation have recommended that the fluid resource of the movement should be concentrated in the provincial bank. The fluid resource will undoubtedly be more effective if it is maintained at the apex of the movement, and in this way a provincial bank for Bengal will be very useful. Every central bank is now trying to build up a fluid resource, and I have no desire to embarrass the central banks by superimposing on them a higher organisation just when they are emerging from boyhood to adolescence and feeling all the strength of youth in them

There have been two additions to the number of central banks this year, namely, those at Berhampore and Rangpur On the other hand the Muksudpur Urban Bank, which was last year included in the list of central banks, as it had more than half of its working capital outstanding with the societies, has this year been excluded from the category and has been shown as a non-agricultural society Its loan transactions with village societies have been taken over by the Gopalganj Central Bank

The principles underlying the constitution of central banks have been exhaustively dealt with in previous reports and need not be repeated here The Teota Bank, which is the only central bank of the capitalist type, still figures in the report and its disappearance is only a question of time I think it will be possible to collect its dues and to close it finally within the next two years The new banks formed this year are of the mixed type and consist of both individuals and societies The number of the pure type of central banks consisting of societies only as members and managed by their representatives remains the same

The working capital of the central banks has increased from Rs 40,88,000 to 46,00,000 The Netrakona Bajitpur, Sirajganj and Kurigram central banks have made little or no progress this year In Netrakona there is a singular want of interest in the movement on the part of the people and a dearth of active workers which is most discouraging It has been proposed to amalgamate the central bank there with the Mymensingh Central Bank Bajitpur appears to be an unsuitable place for the headquarters of a central bank, and a proposal is under consideration to transfer the headquarters of the bank to Kishoreganj or to start a new bank there to take over its assets and liabilities I have given the Sirajganj Central Bank one year's time to justify its existence, and I trust that Mr Gladding, the Subdivisional Officer, will be able to induce more vigour in its management The Kurigram Central Bank has waked up considerably since the close of the year, and the Subdivisional Officer Babu Srimanta Kumar Das Gupta, to whom my special thanks are due, is doing his best to make the bank a success

The Darjeeling Central Bank, which has its headquarters at Kurseong is making slow but steady progress There has been a reduction of capital in the Madaripur, Faridpur and Kalimpong central banks due to the fact that these banks are recalling loans from the societies which have been overfinanced, and also because of the fact that the members of the societies are paying up their loans to the societies which they originally took to repay their outside debts The two new banks started this year have begun very well The Berhampore Central Bank has taken up with energy the task of improving the working of the anæmic societies in the district and to a large extent has been successful The Rangpur Central Bank seems to have a bright future before it The Collector, Mr J N Gupta, has been eminently successful in infecting others with his enthusiasm for all measures calculated to improve the condition of the people

The paid-up share capital of the societies has increased from Rs 4,89,000 to 6,52,000 As I explained in last year's report a proportion of 1 to 10 between the paid-up share capital *plus* the reserve fund and the total liabilities is now insisted on Excluding the amount allocated to the reserve fund out of the profits made this year, the paid-up share capital *plus* the reserve fund is a little over 19 per cent of the remaining liabilities The proportion falls below the standard of 1 to 10 in the case of Pabna and Gopalganj central banks only The Pabna Central Bank has this year raised its share capital from Rs 27,176 to 61,418 and the proportion between its share capital *plus* the reserve fund to the remaining liabilities is 9 2, whereas at the beginning of the year it stood at 4 7 The Pabna Central Bank expects to raise its share capital to the required figure by 31st December I regret to state that the Gopalganj Central Bank is not making satisfactory progress in the matter It has to face the opposition of the members of the local bar, who are all connected with the local loan office and who discourage the people by every means in their power to join the bank The bank, however, expects to be able to increase its share capital by March next Generally speaking, the position of the central banks with regard to the proportion between the share capital *plus* the reserve and their liabilities is very satisfactory

The amount of deposit, including loans and drawings against cash credits, is Rs. 37,61,000 against Rs 33,69,000 last year. The drawings of the seven central banks which have cash credits with the Alliance Bank and the Bank of Bengal amounted at the close of the year to Rs 2,16,000 against a sanctioned credit of Rs 5,95,000 Taking the different central banks as a whole, current deposits from outside the movement amounted to Rs 2,94,747 and Rs 28,217 represented savings and current deposits held on behalf of the societies Their holding in Government Papers on the 30th June was at face value of Rs. 23,000 They had in Post Office Savings Bank on the 30th June Rs 2,22,882, the cash in hand and outside bank on that date was Rs 96,518 Other investments of liquid nature outside the movement amounted to Rs 1,21,250, and the undrawn balance of cash credits which the Committee have recommended may be regarded as a fluid resource amounted to Rs 3,78,334 The total fluid resource at the end of the year was Rs 8,41,984 Allowing for a covering of two-thirds of the current and saving deposits held by the central banks, their total fluid resource against a total deposit of Rs 12,33,362 repayable during the next year was Rs 6,26,671 The deposits from outside the movement are spread over as follows —

	Rs
Deposits for not more than 3 months	1,06,033
Ditto repayable in 1916-17	11,27,329
Ditto ditto in 1917-18	10,59,087
Ditto ditto in 1918-19 . ..	2,16,176
Ditto ditto in subsequent years	7,58,894

The advice given by His Excellency Lord Carmichael in his speech on the occasion of the opening ceremony of the Seventh Provincial Conference that deposits should not be loaned out for periods longer than those for which they have been put in is now being generally followed, though several central banks still show a partiality for short term deposits on the ground that deposits in central banks are really good lying money, and that although they have been put in for short periods they are not meant to be withdrawn and that, therefore, there is no necessity of paying a higher rate of interest on long term deposits Experience confirms this view, but at the same time we must remember that with the growth of transactions the public may make use of central banks for keeping their money for short periods and not merely for permanent investment of their money It is therefore incumbent on us to see that the central banks maintain a proper co-relation between deposits and loans

The proper housing of central banks continues to receive attention The Pabna, Faridpur and Goalundo central banks have now buildings of their own Buildings are under construction in the case of Barisal, Comilla and Brahmanbaria central banks, while necessary steps have been taken for the acquisition of suitable sites for the construction of office buildings for the Jamalpur Gaibandha and Taki central banks

During the year a sum of Rs 7,91,607 was collected towards principal from the debtor societies including central societies, against Rs 2,68,000 in the previous year. The following statement shows the total amount of loans outstanding at the end of the previous year and the amount advanced during the last three years and the percentage of repayment on these sums, together with the interest collected in each of the last three years —

Year	Loans outstanding at the beginning of the year	Loans granted during the year	Total	Amount collected during the year	Percentage of collections on loans outstanding at the end of the year *plus* those given out this year	Interest collected during the year
	Rs	Rs	Rs	Rs		Rs
1913-14 ...	12,65,998	22,67,718	35,33,716	5,10 652	14 45	1,83,857
1914-15	31,01,490	9,46,880	40,48,370	2,68,041	6 62	2,63,777
1915-16	37,67,420	13,95,000	51,62,420	7,91,607	15 33	4,27,331

It will be seen that although at the beginning of the year Rs. 37,67,420 was outstanding against Rs 31,01,490 of last year, Rs. 4,27,331 was collected during the year on account of interest against Rs 2 63,777 during the previous year At the close of last year there was a large amount of interest overdue, and the collection of arrear interest to a certain extent retarded the progress of the collection of principal The primary societies invested this year Rs. 1.85,000 through the central banks in Post Office Savings Bank and in liquid securities out of their collections This amount, if we had not decided on the separate investment of reserve fund, would have gone towards repayment of principal Considering all these circumstances and the fact that the members of societies had to make payments on account of arrear rents and other dues I think collections have been very satisfactory In Bengal a high ratio of repayments to the amount out on loans cannot be expected, as the bulk of the loans are given out for repayment of debts The central banks have continued to show caution in giving out loans and in one or two cases the caution was carried to the extreme and I had personally to remonstrate with the directors for their failure to give out loans just when loans were needed The problem of proper financing of village banks is by no means easy In bad years societies are unable to pay up their dues The central banks have to meet their obligations to the creditors, and they have to give out loans to solvent societies for meeting the emergent needs of the members A sympathetic understanding of the difficulties of the agriculturists is necessary to enable the directors to solve the problem properly The resources of the central banks have been so far sufficient to meet all the legitimate calls on them, and if there has been a failure in one or two instances the fault may be ascribed to a want of proper understanding of the system of agricultural finance

Generally speaking, there has been a gratifying improvement in the working of the central banks, and the work of the directors has on the whole been satisfactory As far as the directors are concerned the Registrar has to fight with two opposite tendencies In some cases the directors have a tendency to leave everything in the hands of one or two men, while in other cases they are apt to interfere unnecessarily with the discretion of the executive staff of the bank In my opinion the Board of Directors should be primarily an administrative and deliberative body and should ordinarily leave the details of executive work to a properly organised staff It is for this reason that I am insisting on the appointment of whole-time paid secretaries in the case of those central banks the profits of which allow of such appointments being made The following central banks have now whole-time paid secretaries —

Comilla, Faridpur, Goalundo, Pabna, Kalimpong and Gobalganj

The Madaripur Central Bank employs a whole-time paid assistant secretary on a salary of Rs 50 per mensem

SUPERVISING UNIONS.

9 The number of supervising unions has increased from 8 to 12 Of the 4 new unions shown in this year's report, one is the Udaypur Union started at the close of the previous year but which commenced transactions during this year Three new unions were started towards the close of the year in Midnapore, but they did not commence transactions till the close of the year As a measure of decentralisation of supervisional work and of developing a spirit of self-reliance amongst the societies, I propose to push on the formation of unions and to pay special attention this year towards this question It must, however, be admitted that in Bengal, where our aim is to have a central bank in each subdivision, I do not expect a rapid growth of unions

(c) AGRICULTURAL SOCIETIES.

10 There has been fewer registration of new societies this year than in previous years for reasons already explained The net addition to the number of agricultural credit societies is 210, the number having risen from 1,853 to 2 063 The membership has risen from 85,515 to 94,006, an increase of

about 10 per cent. as against an increase of 16 per cent last year; the combined working capital from Rs 52,74,969 to 56,93,521, an increase of about 8 per cent The increase in the number of societies in the following districts is noticeable —

Burdwan from 3 to 13, Jessore from 34 to 52, Tippera from 199 to 228, Dinajpur from 6 to 19, Pabna from 183 to 211, Murshidabad from 19 to 69

In Khulna the number has gone down from 76 to 63 and in Faridpur from 370 to 359. The decrease is due in both cases to cancellation of bad societies The following districts continue to be practically untapped —

	Number of societies	Increase over last year
Hooghly	7	2
Bankura	1	
Howrah	6	3
Chittagong Hill Tracts	5	
Rajshahi	3	2
Jalpaiguri	8	
Malda	1	

It has not yet been found possible to pay any special attention to Hooghly Unless we can spare the staff for propagandist work I doubt whether there will be any voluntary applications for societies from the district The Bankura district had to be left severely alone on account of the scarcity In Howrah we have now two honorary organisers, Babu Naba Gopal Bose and Babu Ekhari Singha I expect that there will be some progress this year I have not yet been able to visit the Chittagong Hill Tracts and to find out on what lines it will be possible to organise the movement in the area in view of the backward condition of the people The district of Rajshahi has received some attention towards the close of the year and I expect that before long it will have a central bank and several promising societies The Directors of the Jalpaiguri Town Bank are anxious to convert it into a central bank and to take up the development of the movement in the district, but I am not sure how far such a course will be desirable At any rate, I expect that it will be possible to take up the district next year Mr Lindsay, Collector of Malda, is taking a keen interest in the movement, and after the end of the year he has been able to get some local people to take up the work and to organise several societies Babu Kali Prasanna Saha has just been appointed honorary organiser and both Mr Lindsay and I expect much assistance from him

Of the 2,067 societies 1,860 are affiliated to the central banks, the average membership of the societies is 45 5 against 46 1 of last year In the revised model bye-laws for rural societies which I have issued this year, a provision has been inserted restricting the membership of a society to 50 which cannot be exceeded without the previous sanction of the Registrar The average capital of the societies has gone down from Rs 2,841 to 2,754 The following table shows the sources of the working capital of village societies —

		End of this year	End of last year
		Rs	Rs
1	Paid-up share capital	60,227+216	50,487+119
2.	Deposits and loans from members	5,06,801	4,90,883
3	Deposits and loans from non-members	3,74,879	3,95,780
4	Deposits and loans from other societies	9,239+100	37,82,704+800
5.	Loans from Central Banks	40,22,581+500	
6	Loans from Government	91,777	1,00,317
7	Reserve Fund	6,28,017+33	4,54,798
		56,93,521+849 =56,94,370	52,74,969+919 =52,75,888

I have nothing special to remark about the different sources of capital. With the disappearance of the abnormal conditions of last year, it is natural that share capital and members' deposits will show some increase. I regret, however, that more progress has not been made this year in this direction, but I fully sympathise with the members of village societies who passed through a severe crisis last year, and who had very little to spare after repaying their debts and meeting other obligations, for depositing in the societies. Compulsory deductions from loans are now discouraged, and the deposits that have been attracted represent genuine savings of the members. The scheme for encouraging deposits by the introduction of home safe boxes has not produced the desired results owing to the rise in the price of the necessaries of life and to last year's slump in jute

11 During the year Rs 16,86,000 was issued as loans to members as against Rs 15,73,000 last year Loans amounting to Rs 11,11,991 were repaid by members as against Rs 7,73 900 last year At the end of the year Rs 19,78,046 was outstanding with the members, of which Rs 13,24,388 or 26 6 per cent was overdue At the end of last year Rs 48,04,552 was outstanding from members, of which Rs 13,67,000 or 28·4 per cent was overdue There has thus been an improvement in realisations, the percentage of overdue loans is, however, still heavy, but considering all the facts I am not at all disappointed with the results of this year's collections, as I have explained when reviewing collections by central banks

In last year's report I dwelt at length on the different areas where the principles of co-operation had not been assimilated and the defects which were commonly found in societies I am glad to report that there has been an improvement in all the areas, though such improvement is not perhaps so marked in the Bharenga area in the district of Pabna and the Sadarpur area in the district of Faridpur A good deal of spade work is, however, still necessary in all the areas to bring the societies to a state of co-operative efficiency To undo the evils of a false start or insufficient supervision at the outset must necessarily take time specially as the present law on liquidation gives too much encouragement to peccant societies I do not propose to comment again on the various defects and abuses which have been noticed in the working of the societies There has been no relaxation of energy in dealing with these abuses and, as prevention is better than cure, proper steps have also been taken to ensure that such abuses may not creep in in the case of new societies In the first place, a more careful and thorough organisation is insisted on No society is registered unless a local inquiry has been made by a responsible person. The organiser has to certify that co-operative principles have been understood by the applicants In new areas I always send my inspectors either to test the organisation or to go round with the organisers to assist them in organisation work and in areas where I am satisfied that organisation is, as a rule, done thoroughly, although I do not insist on inspection before registration, I try to have the societies inspected soon after they commence transactions The first general meeting after registration is attended by an officer of the central banks or by the honorary organiser I have drawn up special rules for the periodical inspection of societies by the central bank staff and continuous instruction in co-operative principles The main principles of co-operation have been translated into vernacular and into different kinds of verse and have been very widely circulated amongst the societies It must, however, be noted that there are certain faults and tendencies which are difficult to eradicate, for instance, the tendency on the part of the committee men to appropriate the bulk of loans, although steadily decreasing, asserts itself here and there in spite of strict supervision, and such a tendency is encouraged by the general apathy of the members and their failure to act up to the co operative principles even where they do understand them. There are, however, a large number of societies which can render a proper account of themselves and which can bear comparison with similar institutions in other countries. The great majority of the societies are absolutely sound, and numerous instances can be quoted to show that the movement is exercising a powerful influence on village life in all its aspects The movement has given rise to a consciousness of the

need of thrift in the minds of the peasants who are by nature extravagant and litigious.

12. **Grain Banks.**—There have been two additions to the number of grain banks, and both these two have been formed in the district of Midnapore in the Khelar area. The management of the two Dharma golas at Jayganj and Teota which were organised several years ago by Rai Parbati Sankar Chaudhuri, but which were registered last year under the Co-operative Societies Act at his special request, continues to be conducted on the old lines The Teota Bank is an inefficient institution Rai Parbati Sankar Chaudhuri has not been able to carry out his promise to reorganise the society. The Dharma Gola at Jayganj is undoubtedly doing good work, though its transactions this year show a loss of Rs. 20 Although there are difficulties connected with the management of grain banks, the possibility of this form of co-operation is better understood by the fact that the Jayganj Gola commenced work with 80 maunds of paddy about 20 years ago and it has now about 2,730 maunds loaned out to the members The Bonasuria Grain Bank, in the district of Bankura, has not been able to turn over its capital this year owing to the failure of crops, but hitherto its repayments have always been punctual and the society has been doing useful work I was greatly impressed with the working of the Pratappur Jautha Bank when I visited it during the cold weather It granted 153 maunds of paddy as loans to its members which were repaid in full with interest at the rate of 10 seers per maund during the year Its capital consists of deposits of paddy carrying interest at the rate of 5 seers per maund. The Dihi Benapur Jautha Dharma Gola in the Khelar area has also commenced work on the same lines and both these institutions are much appreciated by the people. The grain annexés in connection with the societies in the Manipur area in the district of Dacca, are doing well

13. **Supply Societies.**—There are three supply societies now, the addition being the Madanpur Supply Society in the district of Murshidabad The Khelar Supply Society is doing useful work in supplying the necessaries of life at a proper price The society deals mostly in clothes, *ghee*, *dâl*, etc I am sorry that the Rudraboira Society in the district of Mymensingh has not been so successful It purchased rice at wholesale rates and retailed it to members It also supplied potato seed to the members The Madanpur Jautha Samiti has just commenced transactions and it is too early to pronounce any opinion on its future It proposes to deal both in ordinary necessaries of life and agricultural requisites

14 **Khelar Irrigation Society.**—Perhaps the most interesting experiment made during the year is the formation of the Khelar Irrigation Society This irrigation society has its origin in the efforts made by Babu Gopal Chandra Ghose, a member of the Murakata Society, with the assistance of his co-members and some of the members of the Khelar Society to construct a bund across a stream to irrigate their paddy fields The society has been formed for securing an equitable distribution of water from the bund and for keeping it in proper repair Chaudhuri Gajendra Nath Satpathi, the local zamindar who has always taken the keenest interest in the co-operative movement, has made over the ownership of the stream to the society The original cost of the construction of the bund, which was met by means of a loan taken by a few members of the Murakata Society jointly, will be paid off by the shares which the society will raise which will also levy a small water rate for meeting the cost of its repair and other incidental expenses.

(*d*) NON-AGRICULTURAL SOCIETIES.

15. The non-agricultural societies may be classified under the following heads —

(1) Credit—

(*a*) Limited
(*b*) Unlimited

(2) Purchase and purchase and sale.

(3) Production and sale—
(*a*) Limited
(*b*) Unlimited

(4) Other forms of co-operation The Bengal Young Men's Zamindari Co-operative Society Ltd , which forms a class by itself

The number of credit societies with limited liability which by far forms the largest number of non-agricultural societies, has risen from 76 to 90 , the membership from 15 644 to 21,029 and the working capital from Rs 15,67,000 to Rs 20,46,000 The strong point in the working of these non-agricultural societies continues to be their ability to finance themselves, but their weak points are want of corporate interest on the part of the members and unpunctuality in repayment Loans repaid during the year by the members amounted to Rs 13,02,992 against Rs 9,78,627 last year The percentage of repayments to loans outstanding at the beginning of the year *plus* loans granted during the year is 41 08 against a percentage of 41 1 last year There has thus been a slight improvement in the recovery of loans, but the societies in the following districts have not been able to show any improvement as will appear from the heavy percentage of loans overdue shown against them

Bankura 69 8 , Dacca, 42 3 , Mymensingh, 10 , Faridpur, 58 8 , Chittagong Hill Tracts, 58 5 , Rajshahi, 50 , Jalpaiguri 61 3 , Pabna, 48

Of the 6 unlimited liability societies 1 is a society amongst carpenters 1 amongst oilmen, and there are 3 amongst shoe-makers and 1 amongst goalas The 2 shoe-makers' societies in the district of Birbhum which have been organised at the instance of the Subdivisional Officer by the Central Bank are very promising Next year these two societies will figure as societies for production and sale, for they have already made a beginning in purchasing leather at wholesale rates and in retailing it to the members There is nothing special about the other societies except that they have been formed amongst persons following particular professions , their working corresponds in every way with the working of village societies

16 **Stores.**—In place of the two stores the Baruipur and Comilla Stores, both of which are now under liquidation, we have the Sara Co-operative Stores and the Dacca Farm Stores The Dacca Farm Stores has been organised at the instance of Mr McLean, Deputy Director of Agriculture, to assist the labourers and other workers in the farm in obtaining a supply of necessaries at cheap rates The labourers formerly obtained their supply from traders who charged them exorbitant rates It appears to be doing well The Sara Co-operative Stores is too young to be criticised with profit

17 **Dacca Co-operative Dairy.**—The Dacca Co-operative Dairy was able to make a profit of Rs 2,291 during the year The profit on account of the actual transactions with regard to the supply and distribution of milk amounted to Rs 400, after payment of an establishment charge of Rs 3,081 I believe there is scope for reduction in the cost of management I am more than convinced that the most practical solution of the problem of milk-supply in large cities lies in the formation of distribution societies on the basis of the Dacca Co-operative Dairy The Milk Supply Committee appointed last year by the Bombay Government to inquire into the supply of milk in all big cities have made a similar recommendation

18 **Fishermen's Societies.**—There are now 7 societies amongst the fishermen, 2 of which have not yet commenced transactions To the anxiety of Mr Southwell, Deputy Director of Fisheries to improve the fishing industry of the Province and to the assistance received from him these societies chiefly owe their origin Mr Southwell has pointed out that in order to improve the condition of the fishermen and to cheapen the price of fish it will be necessary to organise societies not merely with the object of giving loans to the members but also with the object of taking direct leases of fishery rights as well as of making better arrangements for the disposal of the catches The Guzirpur Haldar Society in Jungipur has taken the lease of a portion of the Bhagirathi Fishery and it has commenced exceedingly well Mr Southwell and I are engaged in working out a scheme for the disposal of the catches of fishermen's societies in Calcutta

19 **Weavers' Societies.**—Satisfactory progress has also been made in the establishment of weavers' societies, the number of which has risen from 5 to 17 of which 4 have not yet commenced transactions Steps have been taken to supply them with raw materials at wholesale rates with the object of retailing them to the members In the case of those societies of which the finished products do not command any local market arrangements are being made for their sale in Calcutta. A few societies have made a beginning in collecting the finished products of the members The Panchgachia Society in the district of Birbhum sent a consignment of its articles to Calcutta which was sold at a profit The members of the Gopalnagar Blanket Weavers' Society were able to sell their blankets at the Ramkhela *mēla* at a great advantage There are difficulties in the way of organising the sale of products on a proper basis, and in many places the local cloth dealers are doing their best to frustrate our object In the case of one society a local silk dealer actually followed a member who was taking the products of the society to Calcutta and there attempted to undersell the society even at a loss A proposal is under my consideration for organising a central stores in Calcutta, but it will take time to give effect to the scheme The weavers as a class are illiterate and the account-keeping in such societies has given rise to difficulties But such difficulties can be overcome, and I have every reason to hope that the beginning made this year will lead to a proper expansion of the movement amongst the weavers

The society started in Lakhikole in the Goalundo subdivision for the manufacture of sugar has continued to do good work During the year 719 maunds of sugar was manufactured by the members and the actual profit made by them was about Rs 1,000 The success of the society has led to the formation of another society in its neighbourhood.

The Bengal Young Men's Zamindari Urban Society has not been able to secure new lands nor has it been able to find scope for any other kind of activity Its business is confined to the management of the lands which have been leased out by Government to the society in the Sunderbuns and a small portion of land leased out by Sir Daniel Hamilton at Gosava

(e) CATTLE INSURANCE SOCIETY.

20 After repeated efforts Babu Srish Chandra Ghose has been able to give the Cattle Insurance Society, which he organised with the assistance of Babu Ambica Charan Dutta, a start towards the close of the year The total amount of risk insured is Rs 130, but the amount of premia collected is Rs 3 only I am still doubtful whether the society will be a success and I find that the members are not willing to take any special care of their animals, as strong cattle is not a necessity in Bengal, and their cattle do not cost them much I am, however, willing to give the scheme every trial We are awaiting the collection of statistics about the mortality of cattle by the Settlement Department before introducing the scheme in areas which are more promising than the subdivision of Basirhat

IV.—Co-operation and Agriculture.

21 The co-operative movement is now playing a recognised part in the development of agriculture in the Province Through the village banks in the immediate neighbourhood of the Dacca Farm the members purchased this year about 500 maunds of bonemeal In the Raipura thana the local co-operative societies were the means of supplying 2,000 maunds of suitable potato seed to their members A cattle and potato show was held at Manipur near the office of the Co-operative Dairy on the 29th March 1916 in which the members of milk societies in the Manipur area exhibited their cattle, and the members of societies in Ramnagar, Kaliganj and Ghoraśal areas, who had taken advances of potato seed from the Agricultural Department, exhibited their potatoes Prizes were awarded to the cattle owners and potato growers according to the quality of their respective exhibits. Arrangements were also made for veterinary instruction, and some common medicines for cattle diseases were

exhibited and explained by the local veterinary assistant To interest the members of co-operative societies in the Dacca district and the Kalimpong area in improved methods of agriculture visits by their representatives to the Dacca and Kalimpong Farms, respectively, were arranged with excellent results In Kalimpong the demand for selected maize seed was so great that the farm was unable to meet it In Rampurhat the members of a co-operative society were induced to try bonemeal manure although there was no previous demonstration of its use in the area, and it has been reported that they were quite satisfied with the results In the Taki area, the local agricultural officer, with the help of the Circle Inspector, was able to induce members to try as a manure bonemeal for which there was a rooted dislike In the district of Bakarganj the societies were successful in creating a demand for the cultivation of potato It has been reported by the Circle Inspector that the yield was quite good in some places, while in other places, the outturn was poor owing to want of timely supply of seed The members of several societies in the district of Mymensingh obtained their supplies of bonemeal and improved ploughs and potato seed through their societies A scheme has been taken in hand for the propagation of Dacca No 1—Mr Hector's *indrashail* paddy—through the co-operative societies The expert officers of Dacca Farm have been very successful in making use of the co-operative societies for the introduction of improved agriculture There is now a better understanding between the officers of the two departments and in next year's report it will I think be possible to report further developments

V.—Reserve Fund.

22 The following table shows the reserve funds of the three kinds of societies as compared with those at the end of the previous year —

	At the beginning of the year	At the end of the year
	Rs	Rs
Central Banks	75,072	1,11,901
Non-agricultural Societies	64,693	91,956
Agricultural Societies	4,54,798	6,28,050

The latter excludes appropriations made from this year's profits During the year the central banks made a net profit of Rs 1,08,538, non-agricultural societies Rs 1,03,961 and agricultural societies Rs 1,92,498

The primary societies have separately invested Rs 1 85,344 through the central societies out of the collections made during the year in the Post Office Savings Bank and in liquid securities Within the next two or three years it will be possible to collect the whole of the reserve funds of these societies and to invest them separately Our aim is to form out of the separately invested reserve funds of the societies a cash reserve or fluid resource for the movement The Committee on Co-operation have prescribed a very severe standard for fluid resource, and if central banks with small working capital are compelled to keep idle a portion of their share capital or deposit money as fluid resource I doubt very much whether they will be able to pay any dividend or to build up a reserve fund of their own But there is no reason why we should not try to build up a fluid resource by investing the reserve fund separately That seems to me to be the most economical way of building up a fluid resource, and sentimental considerations of ultimate financial independence of primary societies ought not to influence our decision in this respect If instead of attempting a central bank in each subdivision, we had one for the whole of the Province as in Burma, it would have been possible to provide it with a fluid resource according to the standard laid down The Committee on Co-operation have approved of the policy of having a central bank for each administrative division, though in the case of Burma they are of opinion that the existing arrangement is satisfactory It should also be considered that the bulk of the capital of the local central banks comes from local sources and that the formation of a central bank in each subdivision has made it possible for us to tap

local deposits which would not have been the case otherwise. So far as one can judge from the annual reports of Burma the movement there has made no attempt to attract local deposits The Committee have expressly pointed out that the local depositors are not liable to panics in the same way as outside depositors, and I do not think there is anything in the present position of the movement with regard to fluid resource which need cause any anxiety

VI.—Disputes and Litigation.

23 During the year seven disputes were referred to me for decision I may here be permitted to point out that we do not follow the doubtful procedure adopted in other provinces of treating undisputed cases of arrears as "disputes" within the meaning of the Act, in order to enable the Registrar to pass orders having the force of a decree of the civil court The Committee on Co-operation state that so far as the decision of disputed cases of arrears is concerned the powers given in the Co-operative Societies Act are sufficient, but a disputed case of arrears is a different thing from a case of arrears in which the defaulters admit the claim but do not pay up We have thought it right to adhere to a correct interpretation of law on the subject and we therefore do not grudge the other provinces their speedier method of dealing with defaulters

No suit has as yet been brought by a central bank against any of its affiliated societies Both the agricultural and non-agricultural societies brought several suits during the year Only one case was disputed, namely, the case brought by the Surupi Society in Faridpur against Obedar Rahaman, a member of the society The defendant contended that he had paid up his dues, and in support of his statement he produced his loan pass-book with forged entries Ultimately he did not proceed with the plea and the Court gave a decree in favour of the society As I noted in last year's report decrees are obtained without difficulty, but the law with regard to the transfer of occupancy rights makes it difficult for the societies to execute decrees During the year there were several cases of prosecution for embezzlement of cash balances Some of the cases were withdrawn on the chairmen paying up their dues and others ended in conviction In Pabna the chairman of a society was prosecuted for submitting a false report that there was a burglary in his house resulting in the loss of the society's cash balance He was sentenced to six weeks' imprisonment and to a fine of Rs 100 In the Taki area two secretaries were prosecuted for misappropriation of cash balances and forgery, one of them was sentenced to three years and the other to two years' imprisonment

In one or two areas a new source of danger to the co-operative movement has arisen in the tendency on the part of the defaulters to take shelter under the Insolvency Law The existing law, I am afraid, gives too much encouragement to the borrowers to file petitions for insolvency Greater care in the admission of members may remedy the evil, and I am not yet in a position to say whether any special measure will be necessary to protect the societies from this danger

VII.—Audit and Supervision.

24 The audit of all the societies which were due for audit during the year has been completed with the exception of three primary societies In one case the house of the secretary was burnt down with the books and they could not be reconstructed before the close of the year In the other two cases, the books were in the custody of the police and were not available for audit In a few cases I had to take the assistance of the Central Bank staff to complete the audit under orders of Government and I had also to make several temporary appointments I hope the scheme of the appointment of auditors to be paid by a levy of contributions from the societies which is under consideration of Government will soon be introduced.

The responsibility for inspection or supervision rests in Bengal with the central banks The practice is in accord with the recommendations of the Committee on the subject. I have drawn up detailed rules for the inspection of societies by the central banks twice a year On the whole, the staff maintained by the central banks is at present sufficient for the general supervision of societies, but two or three central banks have failed to keep an efficient control over the working of the staff

VIII.—Miscellaneous.

25 For financial reasons it was decided not to hold any Session of the Provincial Conference this year This was a great disappointment to the co-operators of the Province, but they cheerfully submitted to the decision of the Government

The Co-operative Journal made its appearance regularly during the year It appears to have been much appreciated by the co-operative public of the Province The total cost to Government during the year was Rs 1,469-7-4, of which Rs 736-5-10 was recovered from subscriptions and advertisements

To Professor Panchanandas Mukharjee of the Presidency College I owe a deep debt of gratitude for the very able manner in which he assisted me in editing the Journal

IX.—Assistance of Officials and Non-officials.

26 Public interest in the movement is undoubtedly growing, and at the same time, to avoid any misconception, I would like to point out that while people are anxious to invest their money in the movement and to act as central bank directors, the number of active workers who are willing to spend their time to go about the villages in organising societies and in inspecting them is still small and can be counted on the fingers of one hand I am free to confess that at one time I thought that I would be overwhelmed with non-official assistance I am, as a matter of fact, overwhelmed with offers of help but not the kind of help which the movement most requires It is an ungracious act to criticise the labours of those who are working for nothing, but at the same time it is necessary to remember that very few non-officials have the inclination to work continuously for a movement which makes a great demand on their mental and physical energy It is easy enough to work at headquarters as a director or to invest money in co-operative societies, but to go about the villages trying continuously to impress on ignorant villagers the principles of co-operation, to reiterate the same thing over and over again, and to be always patient and sympathetic with them is another matter The movement will be all the better if it can do without both official and non-official assistance, and our aim now is to make it less dependent on extraneous help and more on work paid for and controlled by it Be that as it may, the work of several non-officials has been of special value to the movement, and without their assistance no progress would have been possible and I wish to emphasise the debt of gratitude that is due to them I enclose a list of non-officials who have rendered special assistance to the movement this year

It is a source of great satisfaction to place on record my appreciation of the increasing interest taken by the District officers and Subdivisional officers in the movement My acknowledgments are specially due to the following District officers —

Mr. S C Mukherjee	Mr W A Marr.
„ J T Rankin	„ W D R Prentice.
„ J N. Gupta.	„ G. S Dutt
„ S. G. Hart	„ J H Lindsay.

Mr. Hart, the Collector of Dacca, made a tour of inspection round the societies in the Ramnagar area just after the floods of August had damaged the crops in some villages. His visit was most opportune. He encouraged

every society to pay up to the limit of its ability and fixed the amount of extra loans which societies should get on payment of their dues. Mr. Prentice, Collector of Murshidabad, made a tour of inspection of the societies which resulted in a great improvement in their working

My thanks are also due to the following officers —

Babu Susil Kumar Ganguli, Subdivisional Officer, Kalna
Mr. J M. Pringle, Subdivisional Officer, Brahmanbaria
„ R F Lodge, Subdivisional Officer, Madaripur.
„ H R Wilkinson, Subdivisional Officer, Kalimpong.
Babu Jogesh Chandra Dutt, Subdivisional Officer, Gaibandha
„ Jitendra Nath Sarkar, Subdivisional Officer, Gopalganj
„ Naba Gopal Chaki, Subdivisional Officer, Faridpur Sadar
Maulvi A M H Hye, Subdivisional Officer, Satkhira
Babu Srimanta Kumar Das Gupta, Subdivisional Officer, Kurigram
„ Amal Krishna Mukherjee, Subdivisional Officer, Jangipur
Maulvi Afzalur Rahaman, Subdivisional Officer, Feni
Babu Tarak Chandra Ray, Subdivisional Officer, Rampurhat.
Khan Sahib Kamaruddin Ahmed, Colonization Officer, Barisal
Maulvi Abu Muhammad Mazaffur, Subdivisional Officer, Balurghat
Babu Amulya Kumar Gupta, Sub-Registrar, Paikgacha.
„ Kul Bahadur Pradhan, Manager, Government Estates, Kalimpong
Mr P T Russell, Government Cinchona Plantation, Mungpoo
Babu Srish Chandra Ghose, Sub-Registrar, Hasnabad
„ Upendra Lal Pakrashi, Sub-Registrar, Gopalpur
Khan Sahib Kazi Zahirul Huq, Head Master, Dacca Madrassa.
Mr E E Sharp, Teacher, Victoria School, Kurseong
Rai Sahib Abinash Chandra Bose, Sub-Registrar, Pingla
Babu Saurindra Mohan Roy Chaudhury, Sub-Registrar, Bongong

I would specially like to bring to the notice of Government the good work which Maulvi A M Hye has done as liquidator of some of the difficult societies in the Rajali area

I have to record my appreciation of the work of the Circle Inspectors My assistant, Maulvi Asaduzzuman, has done good work in Faridpur and has rendered me much useful assistance

In conclusion, I may be permitted to express my indebtedness to Mr Goudlay for much valuable help and guidance In all difficult matters I have not hesitated to consult him and he has freely placed his advice and his mature judgment at my disposal

J M MITRA,

Registrar, Co-operative Societies Bengal

LIST OF NON-OFFICIALS.

BIRBHUM.

1. Babu Kamala Prasanna Roy

MIDNAPORE

1 Rai Chaudhuri Krishna Chandra Das Praharaj Bahadur
2 Babu Manmatha Nath Bose
3 „ Shailaja Charan Nanda.
4 Chaudhuri Gajendra Nath Satpathi
5 Babu Ashutosh Ghose
6 Chaudhuri Debendra Nandan Das Mahapatra (of Panchetgarh).

HOWRAH

1. Babu Naba Gopal Bose
2 „ Ekkari Singha Roy

24-PARGANAS

1 Rav Satyendra Nath Chaudhury
2 Babu Prafulla Chandra Ghose

NADIA

1 Babu Indu Bhusan Bhaduri
2 „ Gunendra Nath Pal Chaudhury

MURSHIDABAD

1 Babu Nitya Charan Nag
2 „ Indra Chandra Mukherji
3 „ Nil Kanta Sen

JESSORE

1 Babu Kiran Chandra Bose.
2 The Rev J Reid
3 Rai Jadu Nath Mazumdar Bahadur
4 Babu Jogendra Nath Bose

KHULNA.

1 Babu Jyotish Chandra Bose
2 Rai Sahib Nolini Kanta Roy Chaudhury

DACCA

1 Mr P K Bose, Bar-at-Law
2 Babu Hiri Lal Das Gupta
3 „ Rajendra Kishore Ghose

MYMENSINGH

1 Babu Sarada Charan Ghose
2. „ Sashi Mohan De
3 „ Akshay Kumar Sen
4 „ Devendra Nath Sen
5. „ Jogendra Nath Majumdar
6 „ Gopal Chandra Bhattacharya

FARIDPUR.

1 Rai Sahib Akshay Kumar Mukherjee
2 Khan Sahib Abdul Gani
3 Maulvi Mukleswar Rahaman
4 ,, Abdul Gaffur
5 ,, Abdul Quader
6 Khan Sahib Khadem Hossain Khondkar.
7. Munshi Azahar Hossain

BAKARGANJ

1 Khan Bahadur Hemayetuddin Ahmed
2 Rai Mathura Nath Sen Bahadur
3 Chaudhury Muhammad Ismail Khan

CHITTAGONG

1 Babu Iswar Chandra Das Gupta

NOAKHALI

1 Maulvi Abdul Aziz

TIPPERA

1 Babu Nalini Kanta Banerji
2 Khan Sahib Abdur Rauff
3 Babu Mathura Nath Sen
4 ,, Jogesh Chandra Sen Gupta
5 ,, Barada Sundar Pal

JALPAIGURI

1 Kumar Jagadindra Nath Deb Raikut
2 Babu Upendra Nath Karmakar

RANGPUR

1 Rai S C Chatterjee Bahadur
2 Babu Satish Chandra Bhattacharya
3 Khan Saheb Abdul Majid

BOGRA

1 Maulvi Muhammad Ibrahim

PABNA

1 Babu Purna Chandra Chaudhury
2 ,, Tarak Chandra Mottra
3 ,, Beni Madhab Chaudhury
4 ,, Tara Govinda Chaudhury
5 Rai Sahib Pramatha Narayan Chaudhury.

MALDA.

1 Babu Kali Prasanna Saha

DARJEELING.

1 The Rev H C McColl
2 The Rev W R Sutherland
3 The Rev Dr J. A Graham.
4 Babu Gambhir Das
5 Subadar Major, Jas Lal Rai

DINAJPUR.

1. Babu Bhabani Nath Kar.

APPENDICES.

LOANS AND DEPOSITS HELD AT THE END OF THE YEAR FROM					Reserv Fund	Working Capital	Profit and loss for the year	Usual dividend paid on shares	MOST USUAL RATE OF INTEREST	
ers	Non members	[illegible]	Provincial or Central Banks	Govern-ment					On borrowings	On lendings
	19	20	21	22	23	24	25	26	27	28
Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Per cent	Per cent	Per cent
	4 600					16 133	+2,291		6⅛	9⅜
355			2,535		20	2,910	+ 67		6¼	15⅝
	40		873		23	936	+ 11		10	12½
1		--	875		16	394	+ 11		6¼	12½
154		200				364	- 60		6¼	12½
		1 275			97	1,372	+ 80		9⅜	15⅝
510	40	1,475	3 783		158	5,976	+99			
			585		47	632	+28		6¼	15
			1 600		4	1,604	+ 49		6¼	12½
7			189		65	261	+ 1		6¼	12½
34		3,900			284	4,218	+ 121		9⅜	15
		200				204	- 11		10⅛	15
		700				707	- 16		10⅛	15
1	900					901	+ 21		6¼	9⅜
24			1 215		10	1,256	+ 4		6¼	12½
24			800	--		834	- 6		6¼	12½
			970			981	- 5		9⅜	12½
125			400	600	454	1,579	+ 16		12½	18¾
			125			130	4		6¼	12½
			1,700			1,744	Nil	--	6¼	12½
			450			500	+ 5		6¼	12½
15	900	4,800	7,449	600	817	14,919	177			
25	5 540	6,275	11,817	600	1 022	37,660	2 590			
38	3,183	12,000		600	531	32,404	74			
					6 231	11,674	2,349	6	6¼	9
					6,231	11,674	2,349			
5	11				6,000	*11,302	925	6	6¼	9

STATEMENT D.

OPERATIONS OF UNIONS.

DISTRICT	Number of Unions	Number of Societies affiliated to Unions in column 2	Total number of individual Members in Societies affiliated	Total working Capital of affiliated Societies	Expenditures in year	Percentage of column 6 on column 5 (one place of decimals)	Number of supervising staff maintained by Unions.
1	2	3	4	5	6	7	8
				Rs	Rs		
Faridpur—							
1 Nurpur Co-operative Union, Ltd	1	34	1,556	1,59,000	878	5	2
2 Talma Union Ltd	1	14	650	61,000	378	6	1
3 Greda Co operative Union, Ltd	1	10	651	46,000	307	6	1
4 Char Janjat Union, Ltd	1	11	464	29,000	190	6	
5 Sadarpur Union, Ltd	1	11	598	46,000	274	5	
6 Benodpur Co operative Union, Ltd	1	20	1,087	88,000	215	2	
7 Udaipur Co op rative Union, Ltd	1	11	519	37,000	115	3	
Total	7	111	5,475	4,66,000	2,357		4
Pabna—							
Santhia Co operative Union Ltd	1	25	1,167	1 21 729	156	1	1
Tipperah—							
Dhalua Co op rative Union, Ltd	1	15	492	30 217	73	2	1
Midnapur—							
Pingla Paschimbidhayak Union, Ltd	1	12	603	14,314	Not commenced work		
Mugberia Union Ltd	1	10	1,782	26,746	Ditto		
Panchetgarh Union Ltd	1	4	153	2,535	Ditto		
Total	3	26	2,537	44,595			
Total Unions	12	177	9 671	6,61,541	2,586	3	6
Total previous year	**8**	**139**	**6 798***	**6,09,876***	**2,216†**	**3**	**9**

* Not available from last year's report, figures have been compiled from office records
† Figures shown under heads "Establishment and contingencies and Stock bought"

STATEMENT E

OPERATIONS OF INSURANCE SOCIETIES (CLASS V).

CLASSIFICATION	Amount of risk insured	Premia collected	Supplementary contributions collected	NUMBER OF ANIMALS		Claims paid	Cost of management	Funds in hand at the end of year	Amount of risk reinsured	Amount of premia paid for reinsurance
				Insured	Lost					
1	2	3	4	5	6	7	8	9	10	11
A—CATTLE INSURANCE	Rs	Rs						Rs	Rs	
I—AGRICULTURAL										
24 Parganas— Jaialpur Saidpur Cattle Insurance Society, Ltd	130	3						15	130	
Total	130	3						15	130	
Total previous year										

DISBURSEMENTS

LOANS TO			EXPENSES								
Individual members.	Provincial and Central Banks	Societies	Interest paid on loans and deposits	Dividend and bonus paid	Stock bought	Establishment and contingencies	Other items	Total expenditure (Columns 25 to 29).	Other items	Closing balance	Grand total disbursements including closing balance (Columns 17 to 24, 30, 31 and 32)
22	23	24	25	26	27	28	29	30	31	32	33
Rs	Rs	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs
		1 01,675	4,099	360	98	968	250	5,765	1,244	2,599	1,25,533
		30,335	6,828	1,799	..	838	. .	9,464	19,127	28,309	1,10,212
	..	10,840	3,081	603	. .	1,003	. .	4,687	3,084	7,112	38,542
		9,335	4 695	1,508	.	881		7,084	7,252	2,449	41,118
		50,510	14,604	3,909	. .	2,722	.	21,235	29,413	37,770	1,89,872
		20 620	8,660	988	26	1,165	130	10,969	37,425	2,077	93,912
		81,325	3,610	223	. ...	1,147	76	5,056	2,671	6,585	1,13 286
		30,225	1,826	453	.	641	189	3,109	77	8,743	54,004
		14,510	2,310	199		681	55	3,245	504	7,856	29,061
		29.650	1 328	208	95	169	34	1,844		2,255	40,761
		32,420	433		8	63	364	868	.	3,671	36.959
		62,070	1,771	208	103	232	398	2,712		5,026	77,720
		48.340	10,085	3,989	123	1 718	450	16,365	4 958	7,523	1,02 306
			209	632			55	896		195	2.291
		14,325	718	10	.	180		912		338	21,475
		67,665	11,007	4 631	123	1,907	505	18 173	4,958	8,056	1,26,072
		37,846	2,231	338	46	547	517	3,679	.	12,143	77,168
	5,000	43,179	7,940	1,341	36	4,237	967	14,621	25,000	19,633	1,94 123
		3,600	227	15		14		256		93	6,449
		32 232	1 684	493	291	874	328	3,670	..	5,077	61 761
		1 195	163		. .	1		164		642	2,843
	5 000	1,17,982	12,245	2,187	373	5,773	1,812	22,390	25,000	37,588	3,42 339

DISBURSEMENTS

Cl.	LOANS TO		EXPENSES						Other items.	Closing balance	Grand total disbursements including closing balance. (Columns 17 to 24 30, 31 and 32)
	Provincial and Central Banks	Societies	Interest paid on loans and deposits	Dividend and bonus paid.	Stock bought.	Establishment and contingencies	Other items	Total expenditure (Columns 25 to 29)			
	23	24	25	26	27	28	29	30	31	32	33
Faridpur—	Rs	Rs.	Rs	Rs	Rs	Rs.	Rs	Rs.	Rs	Rs	Rs.
1 Farid ope	..	17,200	18,780	7,885		4,822	1,792	33,280	24,028	9,498	2,72,361
2 Mada ope	.	14,850	26,878	9,072	358	5,811	687	43,656	11,623	1,178	3,39,844
3 Gopa ope	...	1 00,754	11,847	348	731	3,423	281	16,130	1 200	2,133	1,26,717
4 Goalu ope		34,850	6,821	1,817	235	1,071	4,295	14,239	1,200	15,359	1,17,075
		1,97 654	64,326	20,022	824	15,126	7,005	1,07,305	38,051	28,168	8,45,997
Bakarganj—											
Barisa ope		1,14,078	4 393	2,980	83	1,401	381	9,388	.00	4,115	1,49,816
Chittagong—											
Chitt ope		28,220	905	336	..	...	303	1,441	208	1,154	31,926
Noakhali—											
Feni Ban		35,284	3,179	1,033	36	303	126	4 676		4,519	57,429
Tippera—											
1. Comill Ban	.	25,275	7,818	7,245	21	3,562	70	18,311	20,670	5,060	98,076
2. Brahi ope		91,318	7,762	1,745	75	1,505	4,276	15,313	.. ..	5,384	1,29,200
3. Chand ope	10,000	30 823	2,820	805	101	405	76	3,907		1,538	51,078
	10,000	1,47,018	17,695	9,795	147	5,472	4,422	37,531	20,670	12,082	2,78,354
Rangpur—											
1. Gaiba kin	.	13,150	9,842	1,771	7	1,822	22	12,464	21,413	786	80,243
2 Kurig ope	. .	3,200	1,278	44	..	306	75	1,703	848	2,003	7,254
3 Nilpha ope	..	10,150	1,357			.	101	1,458	416	2,207	16,506
4 Rangp ope	. .	5,900	...		32	208		240	15	6 047	12,202
	...	32,400	11,877	1,815	39	1,836	198	15 765	22,192	11,043	1,16 205
Bogra—											
Bogra Ban	...	40,700	1,490	308		475		2,273	689	9,176	52,838
Pabna—											
1 Pabna Ban		1,31,718	26,241	4,770	114	5,310	6 411	43,046	1,41,748	20,165	8,81,770
2. Ullapa oper	.	7,455	764	762		360	45	1,931		1,319	16 117
3 Serajg oper		1,000	315		26	118		459		3,872	5,331
		1,40,173	27,320	5,532	140	5,988	6,456	45,436	1,41 742	25,356	9,03,218
Dinajpur—											
Balurg oper		47 700				277	107	384	1 235	860	50,179
Darjeeling—											
1 Darjeel oper Unic		7,400				219		324		369	7,993
2 Kalimp Ban	..	44,735	14,330	1,910	133	2,793	820	19,986	4,799	963	1 75,389
	..	52,135	14,330	1,910	133	3,012	823	20,310	4,799	1,332	1,83 382
Tot	15,000	13,80,794	2,05,837	56,689	2,125	49,1.7	23,428	3 17,0C6	3,20,9.4	2,14,905	8 11,143

STATEMENT H.

STATE

CENTRAL BANKS—BALANCE

CLASSIFICATION	ASSETS							
	Cash in hand and bank	Market value of investments	Loans due by members (Individuals)	Loans due by banks and societies	Interest accrued to the bank	Present value of stock in hand	Other items	Total
1	2	3	4	5	6	7	8	9
I	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs
PROVINCIAL BANK								
Nil.								
II								
CENTRAL BANKS								
Birbhum—								
1 Rampurhat Central Union Bank, Limited	2 599	1,244		1 02,313	2,221	113		1,08,490
Midnapore—								
1 Midnapore Central Union Bank, Limited	28,209			1,00,866	1,402	31	18,989	1,4),497
2 Khejur Balarampur Union, Limited	7,112	800		43,010	1,80"	113	3,109	55 451
3 Belatara Union Limited	2,449	2,280		63.577	895	31	8 145	77 377
Total	37,770	3 080		2,07,453	3,604	175	30,243	2,82 325
24 Parganas—								
Taki Central Cooperative Bank, Limited	2,077	24,039		1,24,839	5,615	24	20	1,56,614
Nadia—								
Nadia Central Cooperative Bank Limited	6,585	2 096		99,762	2,143	187	431	1,11 164
Jessor—								
Jessor Central Cooperative Bank, Limited	5,741			53,761	1,364	162	126	64,156
Khulna—								
1 Baruli Union and Central Bank Limited	7 806			43,519	1 417	271	504	53,567
Murshidabad—								
1 Jangipur Central Cooperative Bank Limited	2 265			41 697	1,459	90	19	45,520
2 Berhampore Central Cooperative Bank Limited	3,671			30,802	562	7		35 042
Total	5 936			72,499	2 021	97	19	80 562
Dacca—								
1 Dacca Central Cooperative Bank Limited	7 823	5 992		1 84 10s	15 244	167	3,909	2,16,131
2 Jessor Central Cooperative Bank Limited	195			7 418	1 679			9,292
3 Bikrampur Central Cooperative Bank, Limited	338			24 794	1 022	36	61	26 251
Total	8,096	5 992		2 16,218	17 945	203	3,160	2 51,674
Mymensingh—								
1 Mymensingh Central Cooperative Bank Limited	12,113			64 916	3 348	213	411	81,063
2 Jamalpur Central Cooperative Bank Limited	19 633		1 518	1 83 707	12 983		15 838	2,04,685
3 Rajbari Central Cooperative Bank Limited	93			9 325	992	3		10,413
4 Tangail Central Cooperative Bank Limited	5,077			70 677	3,442	316		79 512
5 Netrakona Central Cooperative Bank Limited	642			2,578	183	80		3,480
Total	37,588		1 518	3 01 202	20 [illegible]	612	17 279	3,79,153

MENT H.

SHEET.

LIABILITIES												
Loans and deposits from non-members and from members in an individual capacity.	Loans and deposits from Provincial and Central Banks.	Loans and deposits from societies.	Loans from Government	Share capital paid up.	Interest due by the bank	Cost of management due	Other items.	Reserve Fund under section 33 of Act II of 1912	Other funds, *e g* building funds etc	Other undistributed profits carried forward	Total	Profit + and loss —. (Column 14, Profit and Loss Statement)
10	11	12	13	14	15	16	17	18	19	20	21	22
Rs	Rs	Rs	Rs	Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs.	Rs
91 716		1,000		11,090	1,572	56	1,463	1,280			1,06,177	+318
99,389		1 708		22 860	1,922	86	19,855	2 400	1,003	457	1,49 180	+ 317
41,458		788	1,000	7,070	842	61	2,140	1,800			55,159	+ 392
18,159		38,753		9,660	953	61	7,344	2,000			76,930	+ 447
1,59 006		41,249	1,000	39,590	3,717	208	28,839	6,200	1,003	457	2,81,269	+1,056
1,11,850		2,752		14,260	2,723	159	12,239	9,225		579	1,53,787	+2,827
96,779		500		9,585	2,253	115	54	400	402		1,10,088	+1,076
45,260		56		16,335	671	65	264	227			62 878	+1,278
35,750		4 837	1,000	5,860	889	33	722	3,748	370		53,209	+358
35,919				7,226	966	42		95	171		44,439	+ 1,081
23,679		5		8,240	239		2,342				34,505	+ 537
59,598		5		15,466	1,225	42	2,342	95	171		78,944	+ 1,618
1,52,435		1,736		40,450	6,045	100	2,866	5,992	1,231	522	2,11,377	+4,754
600				5,670	94		1,396	1,418			9,178	+114
17,900		4,000		3 320	741	7	24	44		4	26,040	+ 211
1,70,935		5,736		49,440	6,880	107	4,286	7,454	1,231	526	2,46,595	+ 5,079
63,430		1 721		9,620	3,019	49	1 171	275	55		79,340	+ 1,723
1,17 975		14 646	1,500	18 340	7,940	157	26,588	8 000	7,474		2,02,620	+ 2,065
6,100		3,000		345	656		38	108			10,247	+ 166
58,751	5,000	10		9,205	2,774		2,193	750	679		79,362	+ 150
1,010	2,000			240	211		64				3,525	— 45
2,47,266	7,000	19,377	1,500	37,750	14,600	206	30,054	9,123	8,208		3,75,094	+ 4,059

STATEMENT

CLASSIFICATION	ASSETS							
	Cash in hand and bank	Market value of investments	Loans due by members (Individuals)	Loans due by banks and societies	Interest accrued to the bank	Present value of stock in hand.	Other Items	Total
1	2	3	4	5	6	7	8	9
Faridpur—								
1 Faridpur Central Co operative Bank, Limited	9 498		7,589	3 45 582	24,862	210	21,388	4,09,129
2 Madaripur Central Co operative Bank Limited	1,178	14,924	4,594	4,06,582	33,404	589	1,531	4 61 802
3 Gopalganj Central Co operative Bank Limited	2 133	995		1,96,929	5 620	261	205	2,03,143
4 Goalundo Central Co-operative Bank, Limited	15 359	2,000		1,41,234	5,352	324	3,840	1,68 109
Total	28,168	17,919	12 183	10 90,327	68,238	1,384	26,964	12,45,183
Backergani -								
Barisal Central Co operative Bank, Limited	4 118	3 820		1,59,038	3,043	322	80	1 69,818
Chittagong								
Chittagong Central Co op rative Bank, Limited	1,154			34 390	462		24	36 030
Noakhali -								
Feni Central Co ope ative Bank Limited	4,519			77,006	2,972	72		84 569
Tipperah								
1 Comilla Central Co operative Bank Limited	5 060	14 391	645	1,61,308	10,690	266		1 96 360
2 Brahmanbaria Central Co-operative Bank Limited	5,384	3 000		1 89,445	8,516	52	1,003	2 07,400
3 Chandpur Central Co-operative Bank Limited	1 638			64 478	3,814	171	47	69 648
Total	12 082	21 391	645	4,15 231	22,520	489	1,050	4,73,408
Rangpur—								
1, Gaibandha Central Banking Union Limited	786	3,000		1,33,824		232	18,428	1,66 253
2 Kurigram Central Co operative Bank Limited	003			18,510	1 182	42		21 737
3 Nilphamari Central Co operative Bank, Limited	2 207			18 475	288		51	21,021
4 Rangpur Central Co-operative Bank Limited	6 047			5 414	132	32	120	11,745
Total	11 043	3 000		1 76,223	10 585	306	18,599	2,19,756
Bogra—								
1 Bogra Central Co operative Bank Limited	9 1 0	689		63 151	2,699	54	150	75,919
Pabna—								
1 Pabna Central Co operative Bank Limited	20 165	9 900		7,70 813	33 807	1,237	1 87,354	9 73,276
2 Ullapara Central Co operative Bank Limited	1 219			20 559	1,410			23,188
3 Serajganj Central Co operative Bank Limited	3 87.			3 720	141	26	20	7,782
Total	25 256	9 900		7 95,092	35,361	1,263	1,37,374	10,04,246
Dinajpur—								
1 Balurghat Central Co operative Bank Limited	880			31 864	330		-	33,054
Darjeeling—								
1 Darjeeling Central Co operative Banking Union Limited	369			8 760	240		10	9,419
2 Kalimpong Central Union Bank, Limited	963	2 861		2,29 484	7,577	737	1,070	2 42,692
Total	1 332	2,861		2 38 244	7 857	737	1,080	2,52,111
TOTAL CENTRAL BANKS	**2,14,905**	**95,491**	**14,346**	**43,02,232**	**2,11,351**	**6,371**	**2,37,103**	**50,81,799**

H—*concluded.*

LIABILITIES												
Loans and deposits from non-members and from members in an individual capacity	Loans and deposits from Provincial and Central Banks.	Loans and deposits from societies	Loans from Government	Share capital paid up	Interest due by the bank	Cost of management due	Other items	Reserve fund under section 33 of Act II of 1912	Other funds, *e g*, building funds, etc	Other undistributed profits carried forward	Total	Profit and loss—(Column 14 Profit and Loss Statement)
10	11	12	13	14	15	16	17	18	19	20	21	22
2,70,079		2,311	600	73,555	9,468	481	17,411	16,000	4,263		3,94,169	+ 14 966
3 55,838	10,000	434	1,500	46,540	13 480		3,226	15 000	1 941	3,534	4,51,493	+ 10,809
1,84,778				12,465	2,884	275	911	995	710		2,03,018	+ 3,125
1,31,136		191		25,575	4,111	159	1 940	2 000	1,300		1 66,312	+ 1,797
9,41,831	10,000	2,936	2,100	1,58,135	29,938	915	23 488	33,995	8 114	3,534	12,14,986	+ 30,197
1,19,857				38,480	4,974		27	1,400	125	357	1,65,220	+ 4,698
27 800		500		6,235	467	20	483	62			35,567	+ 463
67,121				11,105	1,246	21	1,903	650			82,046	+ 2 523
1 04,708		1 647		53 635	3,270		12,625	8 723	44		1,84,652	11 708
1 69 959				26 945	4 696	161	129	1,003	96		2,02,991	+ 4 409
54 463				11 000	1,835	11	64	360		10	67,743	+ 1 905
3 29 130		1,647		91 580	9 801	174	12 818	10,086	140	10	4 55,386	+ 18,022
1,16 679				16,095	4 367	147	21,782	3,000			1,62,070	+ 3 183
17,500				3,244	592		40	49	67		21,492	+ 245
17,950				2,545	205		7	47			20,754	+ 267
8,500				2,910	69		201				11,680	+ 65
1 60,629				24 794	5 233	147	22,030	3,096	67		2,15,996	+ 3,760
49,158		16,000		7,255	1,839		757	134		83	75 221	+ 698
8,21 925		2,061		61,418	24,851	978	13,103	15,000	12,150		9,50,486	+ 22,710
13 783		117		6 815	311		129	600	455		22 210	+ 978
4,750	2,000			835	221	12		49			7 867	- 85
8 40,458	2 000	2,178		69,068	25,383	990	12 232	15,649	12,605		9,80,563	+ 23,603
21,200				9 568	1,111	19	390				32 288	+ 766
2,350				6 715	36		56	52			9,209	+ 210
1,83,507				30,596	5,289	302	6,451	9,015	1,578		2 36,738	+ 5,954
1,85,857				37,311	5,325	302	6,507	9,067	1,578		2,45,947	+ 6,164
37,61,196	19,000	98,773	5,600	6,52,907	1,19,847	3,579	1,60,898	1,11,901	34,014	5,546	49,73,261	1,08,538

STATEMENT

Central Banks—Profit

CLASSIFICATION	Profit brought forward from last year	PROFIT				
		Interest accrued	By sale of goods to members	By purchase and sale of members' products	Other items.	Total
1	2	3	4	5	6	7
I	Rs.	Rs.	Rs	Rs	Rs	Rs
PROVINCIAL BANK						
Nil						
II						
CENTRAL BANKS						
Birbhum—						
1 Rampurhat Central Union Bank, Limited		6,724			498	7,222
Midnapore—						
1 Midnapore Central Co operative Bank Limited	457	10,520			731	11,251
2 Khelar Balarampur Union, Limited		7,382			567	7 949
3 Bekbera Union, Limited		4,985			384	5,369
Total	457	22 887			1 682	24,569
24 Parganas—						
1 Taki Central Co operative Bank, Limited	579	14,029			206	14 235
Nadia—						
1 Nadia Central Co operative Bank, Limited		7,039			420	7,459
Jessore—						
1. Jessore Central Co-operative Bank, Limited		3,662			562	4 224
Khulna—						
1 Rarnli Union and Central Bank Limited		4,179			9	4,188
Murshidabad—						
1 Jangipur Central Co operative Bank Limited		2,976			160	3,136
2 Berhampore Central Co operative Bank Limited		1 324			272	1,596
Total		4,300			432	4,732
Dacca—						
1 Dacca Central Co-operative Bank, Limited	522	16 834			134	16 968
2 Trota ditto ditto		884				884
3 Bikrampur ditto ditto	4	1,345			21	1,366
Total	526	19 063			155	19 218
Mymensingh—						
1 Mymensingh Central Co-operative Bank, Limited		5 538			55	5,593
2 Jamalpur Central Co-operative Bank, Limited.		22,155			257	22,412
3 Bajitpur Central Co operative Bank, Limited		800			14	814
4 Tangail Central Co operative Bank, Limited		3,967			208	4 175
5 Netrakona Central Co-operative Bank, Limited		212			5	217
Total		32 672			539	33,211

I.

and Loss Statement.

Loss						Net profit + or loss — (Column 22 of Balance Sheet.)	Amount of column 7 actually received	Amount of column 13 actually disbursed
Interest due	Cost of management paid and due	Provision for bad and doubtful debts	Depreciation of stock and buildings	Other items.	Total			
8	9	10	11	12	13	14	15	16
Rs.	Rs	Rs	Rs	Rs	Rs	Rs	Rs	Rs.
4,815	1,037		2	1 055	6,909	+313	4,504	4,224
6,571	908			3,455	10,934	+317	9,118	5,472
3 774	968			335	5,077	+292	3,603	3,839
5,488	903			1,111	7,502	+447	7,054	6,488
15 853	2 779			4 901	23,513	+1,056	19,775	15,799
9,467	1,270			1,671	11,408	+2,827	8,621	8,521
5,021	1,185		99	78	6,383	+1,076	4,896	3,838
2 109	675		26	136	2,946	+1,278	2,298	2,047
2 914	641			275	3,830	+358	2,771	2,684
1,809	172		10	64	2,055	+1 081	1,517	953
672	146			241	1,059	+537	762	579
2,481	318		10	305	3,114	+1,618	2 279	1,532
10 391	1,818		5		12,214	+4,754	1 725	6 070
715				55	770	+114		
1 056	99				1,155	+211	344	407
12 162	1,917		5	55	14 139	+5,079	2,069	6,477
3,274	569		27		3,870	+1 723	2,244	803
8 999	4,374			6,974	20,347	+2,065	9,423	5,277
627	14			7	648	+166		
3,124	860		+1		4,025	+150	525	1,250
210	1		7	44	262	- 45	34	8
16 234	5,818		75	7 025	29,152	+4,059	13,226	7,338

STATEMENT

Classification.	Profit brought forward from last year	Profit.				
		Interest accrued	By sale of goods to members	By purchase and sale of members products.	Other items.	Total
1	2	3	4	5	6	7
Faridpur—	Rs.	Rs	Rs	Rs.	Rs	Rs.
1 Faridpur Central Co-operative Bank, Limited		39,141			831	39 972
2 Madaripur ditto	3 534	44,363			284	44,647
3 Gopalganj ditto		17 528			399	17 927
4 Goalundo ditto		13,655			33	13,688
Total	3,534	1 14,687			1,547	1,1[illegible] 234
Bakarganj—						
1 Barisal Central Co operative Bank Limited.	357	12,787			96	12,883
Chittagong—						
1 Chittagong Central Co operative Bank Limited		2,151			98	2,249
Noakhali—						
1 Feni Central Co operative Bank, Limited		6,510			242	6 752
Tippera—						
1 Comilla Central Co-operative Bank, Limited		23 478			232	23,710
2 Brahmanbaria Central Co operative Bank, Limited		15,963			161	16,124
3 Chandpur Central Co operative Bank, Limited	10	5,321			543	5 864
Total	10	44,762			936	45,698
Rangpur—						
1 Gaibandha Central Banking Union, Limited		13,734			77	13 811
2 Kurigram Central Co operative Bank, Limited		1,631			28	1,659
3 Nilphamari Central Co operative Bank, Limited		1,331			76	1, 407
4 Rangpur Central Co-operative Bank, Limited		174			48	222
Total		16,870			229	17 099
Bogra—						
1 Bogra Central Co operative Bank, Limited	83	3 708			89	3,797
Pabna—						
1 Pabna Central Co-operative Bank, Limited		80 714			431	81,145
2 Ullapara Central Co-operative Bank, Limited		1 862			41	1,903
3 Serajganj Central Co-operative Bank, Limited		369			56	425
Total		82 945			528	83 473
Dinajpur—						
1 Balurghat Central Co-operative Bank Limited		1,946			335	2,281
Darjeeling—						
1 Darjeeling Central Co-operative Banking Union, Limited		447			15	462
2. Kalimpong Central Union Bank, Limited		23,419			356	23,775
Total		23,866			371	24,237
Total Central Banks	5,546	4,24,787			8,974	4,33,761

B S Press—18-11-1916—1497J—750—J L and other

I—*concluded.*

Loss.						Net profit + or loss— (Column 22 of Balance Sheet).	Amount of column 7 actualy received.	Amount of column 13 actually disbursed
Interest due	Cost of management paid and due	Provision for bad and doubtful debts	Depreciation of stock and buildings	Other items.	Total			
8	9	10	11	12	13	14	15	16
Rs.	Rs	Rs.	Rs	Rs	Rs	Rs	Rs.	Rs
19,595	5,411				25,006	+14 966	14,279	15,061
28,537	5,781		20		34,338	+10,309	11,959	20,858
11,540	275		3	2,984	14,802	+3,125	11,907	8,656
7,450	1,159		10	3,272	11 891	+1,797	8,302	4,339
67,122	12 626		33	6,256	86,037	+30,197	46,447	48,914
6,868	1,401		16		8,285	+4,598	9,840	3,294
1 235	312		3	236	1,786	+463	1,737	1,060
3 738	323		11	157	4 229	+2,523	3,538	2,795
7 015	3,281		27	1,679	12,002	+11,708	12,787	7,026
10,060	1,649		6		11,715	+4,409	7,447	6,850
3 311	572			76	3 959	+1,905	2,006	2,118
20 386	5,302		33	1 755	27,676	+18,022	22,240	15,989
9,121	1 469		25	13	10 628	+3,183	4,829	6 114
1,117	93			204	1 414	+245	476	820
1,008				132	1,140	+267	1,042	808
69	88				157	+65	90	88
11 315	1 650		25	349	13	+4 7 0	6,437	7,825
2,584	465			50	3,099	1 698	1,009	1,210
50 646	7,422		287		58,355	+22,790	46 907	32 238
565	360				925	+978	451	614
379	131				510	—85	225	275
51,590	7,913		287		59,790	+23,683	47,583	33,127
1,112	226			177	1,515	+766	1,621	207
36	216				252	+210	181	216
13,844	3,847		14	116	17,821	+5,954	15,841	12,099
13,880	4,063		14	116	18,073	+6,164	16,022	12,315
2,49,866	**50,121**		**639**	**24,597**	**3,25,223**	**+1,08,538**	**2,16,113**	**1,79,146**